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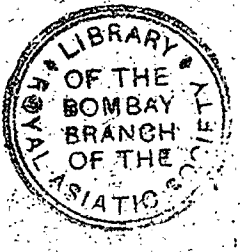
Report on the Administration of the Excise Department in the Bombay Presidency

For the Year 1935-36



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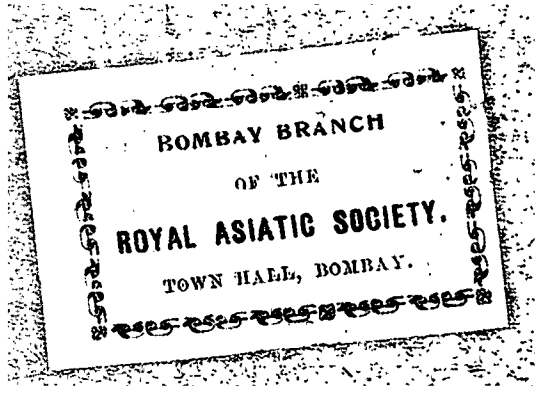

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TABLE OF CONTENTS.

REPORT.

	Para.	Page
CHAPTER I.		
Administrative changes	1–2	1–4
CHAPTER II—Country Spirit.		
Sale strengths	5	5
Receipts from still-head duty	5	5
License fees	5	5
Revenue and consumption in the Akrani Tract	6	5–6
Working of the contract supply system	7	6
Working of the Mahura Flowers Act	8	6–7
Country spirit shops	9	7
Advisory committees	10	7
Consumption	11	7–8
Temperance activities	12	8
Administration of Distilleries and Warehouses	13	8
Retail sale in excess of the prescribed limit	14	8–9
CHAPTER III—Toddy.		
Revenue	15	9
Tree tax	16	9
License fees	17	9
Trees licensed for tapping	18	9–10
Toddy licenses	19	10
Consumption	20	10–11
Manufacture of Gul	21	11
CHAPTER IV—Foreign Liquors including those of Indian Manufacture.		
Revenue	22	11–12
Imports and consumption of foreign liquor	23	12–13
Canteen Tenant Licenses	24	13
Manufacture of spirituous medicinal and toilet preparations in bond at certain laboratories	25	13
Licenses	26	13–14
CHAPTER V—Intoxicating drugs other than Opium.		
Hemp Drugs.		
Cultivation and outturn of ganja	27	14
Issues from warehouses	28	14
Fluctuations in consumption	29	14–15
Revenue	30	15
Vend licenses	31	15
Cocaine.		
Vend licenses	32	15
Imports and issues in the Presidency	33	15
Cocaine cases	34	15

ROYAL ASIATIC SOCIETY LIBRARY OF THE BOMBAY BRANCH OF THE

	Para.	Page
CHAPTER VI—Opium.		
Realizations from opium issued from Depôts	35	16
Sales in British Districts	36	16
License fees	37	16
Retail shops and Medical Practitioners', Chemists' and Druggists' licenses	38	16
Supplies to Indian States	39	16
Manufacture and issue in the Baroda State	40	16-17
Total Excise opium revenue	41	17
Consumption of opium for veterinary and quasi-veterinary use	42	17
Measures to check the administration of opium to children ..	43	17
CHAPTER VII—Financial Results.		
Revenue	44	17-18
Expenditure	45	18-19
Recovery of Excise revenue by coercive processes ..	46	19
CHAPTER VIII—Offences against the Abkari and Opium Laws.		
Offences against the Abkari Law	47	19
Fluctuation in liquor cases	48	20
Fluctuation in Hemp Drugs cases	49	20
Fluctuation in Cocaine cases	50	20
Offences against Opium Law	51	20
Fluctuation in cases of drunkenness	52	20-21
The Excise Intelligence Bureau	53	21
CHAPTER IX—General Remarks.		
General Remarks	54–57	21-23
APPENDICES.		
Appendix A—Consumption of country spirit in urban and rural areas in the whole of the Presidency		26-27
Appendix A (*a*)—Memorandum of country spirit consumption etc. in certain large towns		28
Appendix B—Statistics of toddy consumption, number of trees tapped, licenses issued etc.		30-31
Appendix C—Area under hemp cultivation and drugs produced and quantities issued from and balance at the warehouses ..		32-33
Appendix D—Summary of accounts of opium transactions in Indian States		34
Appendix E—Demands, Collections, Refunds, Remissions and Balances of Excise Revenue		36-37
Appendix F—Offences against the Abkari and Opium Acts		38-41
Appendix G—Cases of drunkenness		42
Appendix H—Provincial Statement A		44-45
Appendix I— ,, ,, B		46-47
Appendix J—Statement showing the number of country spirit shops licensed for the exclusive sale of 60° U.P. and the consumption in terms of prescribed sale strengths ..		48-49
Imperial Return I—Revenue		50-59
,, II—Expenditure		60-61
,, III—Shops and licenses		62-65
,, IV—Consumption		66-81
,, IV-A—Imports and exports of excisable articles ..		82-87
,, V—Incidence of consumption, average taxation etc. ..		88-93

REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY FOR THE YEAR 1935-36.

CHAPTER I.

ADMINISTRATIVE CHANGES.

The following were the principal features of the Excise system and arrangements during the year 1935–36 :—

(1) The rationing system was continued for country spirit, the total ration for the Presidency proper being the same as for 1934–35, and the district being continued as the unit of rationing (Government Resolution, Revenue Department, No. 2741/33, dated 21st December 1934). This ration was distributed by Collectors, the annual ration for each shop being fixed by them at the beginning of the year, adjustments being made from time to time between shops as required. No monthly ration for shops was fixed.

(2) All licenses for the retail sale of country spirit, opium, hemp drugs and toddy and for the " on " sale of foreign liquor were disposed of by auction sale except in the case of opium shops in Bandra and Kurla and in the Town and Island of Bombay, which were disposed of by tender for three years from 1st April 1933 in accordance with Government Resolution, Revenue Department, No. 9628/28, dated 16th January 1933. In disposal by auction Collectors were instructed to call for simultaneous tenders and, if this method did not prove successful, to use the supplementary methods allowed by Government Resolution, Revenue Department, No. 1258/28, dated 19th September 1930.

(3) Hemp drugs licenses in the Town and Island of Bombay were disposed of by auction only (Government Memorandum, Revenue Department, No. 2741-C/33, dated 7th March 1935).

(4) The monthly instalment system for the recovery of license fees of toddy shops and tree-foot booths in the Town and Island of Bombay sanctioned in Government Memorandum, No. 2421-C/33, dated 25th June and 22nd July 1934, was applied to country spirit licenses as an experimental measure for one year and also continued for toddy shops and tree-foot booths for another year (Government Resolution, Revenue Department, No. 2741/33, dated 21st December 1934).

(5) The experimental reduction in the limit of possession, sale and transport of country spirit from three bottles to one was continued for 1935–36 in the municipal, cantonment and notified areas of the Ahmedabad (except Ahmedabad City), Kaira, Ahmednagar, Nasik, Dharwar, Kolaba and Kanara districts and in the municipal areas

of the West Khandesh District. The limit of possession, sale and transport of country spirit was reduced from three bottles to one in—

(*a*) the municipal and notified areas of the Bijapur District;

(*b*) the municipal areas of the Jalgaon, Amalner and Chalisgaon talukas of the East Khandesh District; and

(*c*) the other urban areas of the West Khandesh District and from six bottles to three in the rural areas of the Kanara and Dharwar districts as an experimental measure for one year (Government Resolution, Revenue Department, No. 2741/33, dated 21st December 1934).

(6) The experimental closing hour of 9 p.m. sanctioned for country spirit shops in the city of Ahmedabad in Government Resolution, Revenue Department, No. 1142/33, dated 12th December 1933, was continued for another year, and was applied to all excise licenses in Ahmedabad City having the same closing hour as country spirit licens (Government Resolution, Revenue Department, No. 2741/33, dat 21st December 1934).

(7) The experiment of raising the strength of country spirit f 40° U.P. to 30° U.P. in the Thana and Bijapur districts and i south of the Satara District sanctioned in Government Resolutio Revenue Department, No. 9628/28, dated 16th January 1933, was continued for another year. The experiment of raising the strength of country spirit from 40° U.P. to 30° U.P. sanctioned in paragraph 6 of Government Resolution, Revenue Department, No. 1142/33, dated 12th December 1933, was also continued for 1935–36 in the following areas—

(*a*) the whole of the Broach Sub-Division of the Broach and Panch Mahals District;

(*b*) throughout the Surat District;

(*c*) the Khandbara shop in the Nandurbar Taluka of the West Khandesh District.

(*d*) the Karad and Patan talukas, the Kadegaon and Khanapur shops of the Khanapur Taluka and the Pusesavli shop in the Khatav Taluka of the Satara District, the Malegaon, Mole Dhalgaon and Patgaon shops in Miraj Senior State and the Kawlapur, Ghogaon and Mahankal-Kawthe shops in Sangli State;

(*e*) Ranebennur, Hirekerur, Haveri, Hangal, Shiggaon and Kalghatgi talukas of the Dharwar District, and the Miraj Senior State; and

(*f*) whole of the Belgaum District.
(Government Resolution, Revenue Department, No. 2741/33, dated 21st December 1934).

(8) The existing strengths, 25° U.P. and 40° U.P., of masala spirit were continued for 1935–36 (Government Resolution, Revenue Department, No. 2741/33, dated 21st December 1934).

(9) The experimental reduction of 20 per cent. in the rates of still-head duty in the Kaira, Nasik and Kanara districts sanctioned in Government Resolution, Revenue Department, No. 9628/28, dated 16th January 1933, was continued for a further period of one year. The experimental reduction in rates of still-head duty in certain areas of the Ahmedabad, Broach and Panch Mahals, Surat, East and West Khandesh, Ahmednagar, Dharwar, Belgaum, Kanara, Kolaba and Ratnagiri districts sanctioned in paragraph 7 of Government Resolution, Revenue Department, No. 1142/33, dated 12th December 1933, was continued for a further period of one year. The rates of still-head duty in the Surat District were further simplified and those for the Rahata shop in the Kopergaon Taluka of the Ahmednagar District were reduced. The rates of still-head duty for border shops in the Kaira District were raised to the level of those prescribed for non-border shops (Government Resolution, Revenue Department, No. 2741/33, dated 21st December 1934).

The concessional still-head duty rates of Rs. 5–10–0 per bulk gallon of 30° U.P. and Rs. 3–12–0 per bulk gallon of 60° U.P. which were continued for the following shops in the Poona District as an experimental measure for 1934–35 were further continued for 1935–36—

(*i*) the shops at Madh, Jalvandi and Inglun in Junnar Taluka ;

(*ii*) the shop at Ambegaon in Ambegaon Peta.

(10) The revised rates of tree-tax on toddy producing trees sanctioned in Government Resolution, Revenue Department, No. 890/28, dated 12th June 1933, were further continued as an experimental measure for one year more (Government Memorandum, Revenue Department, No. 3718-C/33, dated 24th April 1935).

(11) The levy from the holders of domestic consumption licenses in the Surat District of a fee equal to the average license fee paid by toddy and tree-foot booth licensees in the locality sanctioned in Government Resolution, Revenue Department, No. 890/28, dated 12th June 1933, was extended to all the districts of the Presidency (*vide* Government Resolution, Revenue Department, No. 977/33, dated 27th June 1935).

(12) The limit of possession, sale and transport of denatured spirit was reduced from six bottles to two in the Pen and Panvel talukas and from five gallons to two bottles in the rest of the Kolaba District as an experimental measure for a period of one year from 1st April 1935 (Government Resolution, Revenue Department, No. 2741/33, dated 21st December 1934).

(13) The limit of possession, sale and transport of charas was reduced from three tolas to one in Ahmedabad City as an experimental measure for a period of one year from 1st April 1935 (Government Resolution, Revenue Department, No. 2741/33, dated 21st December 1934).

(14) The existing fee of Rs. 5 per day for short-term foreign liquor licenses issued in the Town and Island of Bombay and Bandra municipal areas was continued (Government Resolution, Revenue Department, No. 4376/33, dated 4th October 1935), while that for short-term licenses in the mofussil was raised from Re. 1 to Rs. 2 per day and Collectors were authorised to charge a higher fee not exceeding Rs. 5 per day in the case of licenses granted to Army contractors, etc., where the sales were likely to be large (Government Resolution, Revenue Department, No. 4376/33, dated 4th October 1935).

(15) The limit of two-quart bottles fixed in Government Resolution, Revenue Department, No. 2778/24, dated 25th May 1925, for exemption from payment of vend (pass) fee on foreign liquor brought by a passenger or imported by post into the ports of Bombay and Karachi and the continental Customs Ports in the Bombay Presidency for personal use was reduced to one quart bottle (Government Resolution Revenue Department, No. 2778/24, dated 8th January 1935).

(16) The sale of medicated articles within the areas of Belgaum City and Cantonment, Nipani, Bijapur, Bagalkot, Guledgud and Ilkal except by medical practitioners, chemists, druggists, apothecaries and keepers of dispensaries holding special licenses granted in this behalf by the Collector on payment of a fee of Rs. 25 per annum and by foreign liquor licensees was prohibited (Government Resolution, Revenue Department, No. 9368/28, dated 10th July 1935).

(17) The cost price of opium supplied from the Ghazipur Factory to Indian States was fixed at Rs. 20-3-0 per seer for 1935-36 (Government Resolution, Revenue Department, No. 3746/24, dated 21st November 1934).

(18) The system of removing medicated wines from the docks to the licensed premises under the cover of a transport permit was introduced from 1st October 1935 by Government Resolution, Revenue Department, No. 9368/28, dated 10th July 1935.

(19) The leases of the hemp drugs administration of certain Indian States which terminated on 31st March 1935 were renewed from 1st April 1935 for varying periods, while those with Sankheda Mewas, Pandu Mewas, Bhadarwa and Umetha States in the Rewa Kantha Agency were terminated with effect from 1st April 1935.

(20) The country liquor and hemp drugs leases of the Mudhol State were terminated from 1st April 1935, and the toddy lease from 1st August 1935. The Mudhol State was allowed to obtain its supply of country spirit and hemp drugs from a British warehouse (Government Resolution, Revenue Department, No. 1609/24/5743, dated 25th March 1935).

2. In the body of this report all statistics of consumption and of revenue relate to British Districts only.

CHAPTER II.

Country Spirit.

3. *Sale strengths.*—The sale strengths prescribed for country spirit remained the same as in the previous year, viz. 25° U.P., 30° U.P., 40° U.P. and 60° U.P. The sale of 25° U.P. and 30° U.P. was permitted at those border shops where it was found necessary to maintain spirit of higher strength in the interests of British revenue owing to the unwillingness of the adjoining States to reduce the strength of spirit at their border shops. The sale of 30° U.P. was also allowed in certain areas to combat illicit distillation and illicit importation. As usual, the policy of discouraging the consumption of strong spirit by restricting a certain number of shops in each district to the exclusive sale of weak spirit was continued in places where such a policy had proved successful. But in certain areas where it was found that such restriction had driven people to stronger spirit illicitly distilled or imported it was found necessary to remove the restriction and allow the sale of stronger spirit at the shops. In addition to the above sale strengths the sale of 25° U.P. and 40° U.P. masala liquor was continued, to meet the requirements of the people who needed stronger and spiced spirits and to discourage the consumption of illicit liquor, cheap brands of foreign liquor and the use of denatured spirit for potable purposes.

4. *Receipts from still-head duty.*—The revenue from still-head duty amounted to Rs. 94,33,319 against Rs. 95,76,959 in the previous year (Imperial Return I, column 2), showing a decrease of Rs. 1,43,640, mainly due to a decline in the issues of country spirit in the Ahmedabad, Surat, Dharwar, Belgaum and Poona districts and the Broach Sub-Division of the Broach and Panch Mahals district.

5. *License fees.*—The receipts from license fees for the right of retail vend of country spirit at shops amounted to Rs. 63,73,082 against Rs. 50,61,930 in the previous year (Imperial Return I, column 4), showing an increase of Rs. 13,11,152. This increase is however only apparent. It was due to the adoption from 1935–36 of the monthly instalment system for the recovery of license fees in respect of the country liquor licenses in the Town and Island of Bombay. Under this system only one-fourth of the license fees for 1935–36 was recovered in advance in the year 1934–35 instead of the whole year's demand under the old system. Excluding the license fees for the Town and Island of Bombay, the license fees realised for 1935–36 in the rest of the Presidency proper amounted to Rs. 42,43,161 against Rs. 45,43,409 in the previous year, showing a decrease of Rs. 3,00,248. This decrease was due to the introduction of the monthly instalment system for the recovery of license fees for 1936–37 in respect of the country spirit licenses in the mofussil. Under this system one-sixth of the whole year's license fee was recovered in advance in the year under report instead of one-fourth of the whole year's demand under the old quarterly instalment system.

6. *Revenue and consumption in the Akrani tract.*—The country spirit arrangements in the Akrani continued to be managed by the Forest

Department. The sale of spirit is effected by departmental shop-keepers at the fixed price of annas 4 a bottle. The sale proceeds of spirit in the area amounted to Rs. 50,922 against Rs. 45,390 during the previous year showing an increase of Rs. 5,532. The increase was due to increased consumption during the year under report. The consumption of liquor which is issued at one strength only, viz. 60° U.P., amounted to 33,948 bulk gallons against 30,260 bulk gallons in the previous year. The increase was the result partly of the better preventive work done by the Forest and Excise staff and partly of the construction of the Dara-Dhadgaon Road which provided additional employment for a number of Bhils.

7. *Working of the contract supply system.*—Since 1st April 1929 there has been no contract supply system in any part of the Presidency except in the Ratnagiri district where the contract given, with effect from 1st April 1934, for the manufacture and supply of kaju liquor to the Malwan warehouse was continued during the year under report. The isolated Akrani tract in West Khandesh was as usual supplied by the small departmentally worked Dhadgaon Distillery. Elsewhere, except at the out-still shop at Redi, the supply of spirit was continued departmentally from the Nasik Distillery, which, with its dependent warehouses continued to be managed departmentally and worked satisfactorily.

8. *Working of the Mahura Flowers Act.*—This was the sixth year of the extension of section 18-B of the Bombay Abkari Act relating to mahura flowers to the whole of the Presidency proper.

No licenses were granted during the year for the retail sale of mahura flowers and the grant of permits for possession of mahura flowers was restricted to *bona fide* trade and industrial purposes. The arrangement whereby licenses, passes and permits are issued by Excise officers only under the control of Superintendents of Excise continued to work satisfactorily.

There is no doubt that the extension of the provisions of Section 18-B of the Bombay Abkari Act to the whole Presidency has been useful in controlling the illicit traffic in mahura flowers and has helped to check illicit distillation. There was a fall in the number of cases of illicit possession of mahura flowers from 1,330 in the previous year to 1,248 in the year under report. In the Ahmedabad, Kaira, the Broach and Panch Mahals, Surat, Thana, Kolaba, Nasik, West Khandesh and East Khandesh districts the number of cases was respectively 220, 168, 185, 32, 42, 135, 16, 54, 201 and 195 in 1935–36 compared with 258, 207, 365, 5, nil, 132, 74, 27, 158 and 96 in 1934–35. The considerable decrease in the Ahmedabad, Kaira, Panch Mahals and Kolaba districts is attributed to the beneficial results of this legislation.

While it is generally admitted that the restriction of traffic in mahura flowers has continued to have beneficial results, some officers complain that the long vacation periods still afford opportunity to illicit traffickers to ply their trade freely. This is particularly complained of in the Khandesh districts and a reduction in the length of the vacation period has been suggested. The arrangements made in previous years to obtain

as much as possible of the Presidency's produce of mahura flowers, even at somewhat higher rates than that paid for Indian States' produce, were continued. Special district contracts were granted for the supply of the produce of the Panch Mahals, Kaira, West Khandesh, Thana and Nasik districts to the Government Central Distillery, Nasik Road. The rights of collection of mahura flowers in the Government forest areas of the Nasik and West Khandesh districts were again purchased by this Department from the Forest Department in order to facilitate the grant of local contracts for the collection and supply of mahura flowers from these districts to the Nasik Distillery. The local arrangement gave satisfactory results but, as the quantity supplied still falls far short of the estimated produce, enquiry is being made to see whether some departmental arrangements for the collection and supply of mahura flowers from British districts of the Presidency to the Nasik Distillery are not possible, so that more effective steps might be taken to obtain the mahura flowers available in these areas.

9. *Country spirit shops.*—The number of shops for the retail vend of country spirit increased from 2,133 in 1934–35 to 2,138 in 1935–36. Three shops were closed while 8 additional shops were opened during the year under report. These shops were opened, after consulting the Excise Advisory Committees concerned, in places where they were required to meet the legitimate demands of consumers or to combat illicit distillation.

10. *Advisory Committees.*—The various Excise Advisory Committees in the Presidency proper held 638 meetings at which 986 recommendations were made. Of these 792, i.e. 80·3 per cent. were accepted. Many of the rejected recommendations proposed closure of shops deemed essential, or special hours of sale for particular shops. But hours of sale being a matter which is dealt with by Government by general orders, the recommendations for special hours could not be accepted. The opening hour of sale was the same as in the previous year, viz., 10–30 a.m. The closing hour continued to be the same as in the previous year, viz. 8–30 p.m., except in—

(*i*) The cities of Bombay and Ahmedabad ; and

(*ii*) the Bandra Municipal and Santa Cruz Cantonment areas, where it was 9 p.m.

11. *Consumption.*—Appendix " A ", column 11, shows in terms of proof gallons the sale of country spirit at shops. There was a decrease of 6,227 proof gallons, or about ·6 per cent., compared with the figure of the previous year. There was an increase of consumption in Kaira, Panch Mahals, Thana, Kolaba, Ratnagiri, Bijapur, Satara, Nasik, West and East Khandesh districts and in the Town and Island of Bombay, the most noticeable being in East Khandesh (9,004), West Khandesh (6,402) and Kolaba (3,155). The increases in West and East Khandesh districts were due to (1) general improvement in the economic conditions of the consuming public, (2) low selling prices owing to competition among rival licensees, and (3) vigilance shown by the Excise staff in suppressing Abkari offences. The effective steps taken for the removal of mahura, the chief base of illicit distillation, also contributed to the increase in

West Khandesh. The increase in these districts was however more than counterbalanced by the decrease in others. The most noticeable decreases occurred in Surat (10,106), Ahmedabad (6,081), Poona (5,102), Broach (4,555), Dharwar (3,285) and Belgaum (2,416) districts. The decrease in these districts occurred mainly in cities and towns and was due to continued trade depression and consequent fall in the purchasing capacity of the consuming public and to the high selling prices charged by licensees. In Surat, Ahmedabad, Broach, Dharwar and Belgaum districts the decrease was also partly due to diversion of custom to cheap toddy. In Surat district, the decrease was also due to severe frost during the year. The total ration fixed for 1935–36 remained the same as that for 1934–35, namely, 1,765.431 proof gallons. Consumption was about 59 per cent. of the ration. Masala liquor is gaining in popularity.

The opening of the two outstill " on " shops in the Vengurla Petha of the Ratnagiri district for the sale of kaju and toddy spirits had the desired effect of checking the diversion of British custom to the Portuguese shops across the border as will be seen from the following comparative figures of sales at these shops for 1934–35 and 1935–36 :—

Year.	Kaju spirit.		Toddy spirit.	
	B. Gs.		B. Gs.	
1934–35 ..	.. 216	25° U.P.	507	25° U.P.
	2,084	60° ,,	2,003	60° ,,
1935–36 ..	.. 325	25° ,,	287	25° ,,
	2,288	60° ,,	1,443	60° ,,

12. *Temperance activities.*—No special temperance activities came to notice in Bombay City or in the mofussil. Licensees carried on their business in security as in normal times.

13. *Administration of Distilleries and Warehouses.*—One Central Distillery and 33 warehouses were maintained. The issues to retailers in British districts of duty paid spirits amounted to 1,038,396 proof gallons (exclusive of 13,850 proof gallons issued from the small distillery at Dhadgaon which is for the isolated Akrani tract and 1,951 proof gallons issued from the outstill at Redi) against 1,049,297 proof gallons in the previous year.

The seasonal distillery at Chowka in the Malwan Taluka of the Ratnagiri district, opened last year for the manufacture and supply of kaju liquor to the Malwan warehouse for issue to shops in Malwan Taluka, Vengurla Petha and to border shops in Deogad Taluka in the Ratnagiri district continued during the year under report. The outturn during the year was 2,957 L.P. gallons out of which 1,450 L.P. gallons were actually issued from the warehouse to shops.

14. *Retail sale in excess of prescribed limit.*—Permits for the sale of country spirit in excess of the prescribed limits were granted in all

districts except Ratnagiri, Dharwar, Bijapur, Sholapur, Satara, Poona, Ahmednagar and Nasik. The total quantities sold were :—

	1934–35.	1935–36.
	B. Gs.	B. Gs.
25° U. P.	63	110
30° „	693	450
40° „	267	166
60° „	5,617	5,477
25° „ Masala	..	9
40° „ „	13	2

Similar permits were also granted for the sale of toddy under which 15,535, 8,207, 919, 235, 105 and 37 gallons were sold in Surat, Thana, West Khandesh, Broach, Ahmedabad and Belgaum districts respectively. These permits are given for special occasions such as feasts.

CHAPTER III.

Toddy.

15. *Revenue.*—The revenue under this head is derived from (1) tree-tax and (2) fees for the retail sale of toddy. It amounted to Rs. 71,15,064 compared with Rs. 63,75,251 in the previous year (column 11 of the Imperial Return I), an increase of Rs. 7,39,813.

16. *Tree-tax.*—The receipts from tree-tax amounted to Rs. 23,62,838 against Rs. 23,04,288 in the previous year (column 8 of the Imperial Return I). The increase of Rs. 58,550 was due to an increase in the total number of trees tapped during the year under report.

17. *License fees.*—The realizations from license fees amounted to Rs. 47,52,226 against Rs. 40,70,963 in the previous year (column 9 of Imperial Return I) showing an increase of Rs. 6,81,263. There was a total increase in Bombay of Rs. 4,45,012. Of this increase half was due to the recovery during the year of the last two monthly instalments of the previous year, in consequence of the introduction in 1934–35 of the system of recovery of license fees by monthly instalments. The increase in most of the districts was due to keen competition at the auctions.

18. *Trees licensed for tapping.*—The number of trees licensed for tapping for the sale of raw toddy during the year under report and in the previous year is given below (Appendix " B ") :—

Year.	Cocoanut.	Brab.	Date and wild palm.	Total.
1934–35	44,988	18,493	350,905	414,386
1935–36	45,731	11,380	367,216	424,327
Difference ..	+743	—7,113	+16,311	+9,941

The increase in the total number of trees tapped was most noticeable in Surat and Thana. The increase in Surat was due to increased demand for toddy on account of low selling rates due to competition among the licensees. The increase in Thana and Bombay Suburban District was due to the tapping of a large number of trees for the supply of toddy to Bombay and Ahmedabad. There was a decrease in many of the remaining districts, the most noticeable being in Panch Mahals, Belgaum, Poona and Dharwar. The decrease in the Panch Mahals was due to a great decline in the number of trees tapped for domestic consumption licenses on account of the levy of license fee in addition to tree-tax on these licenses. The decrease in Belgaum was due to the restoration to the Mudhol State of its Abkari Administration with effect from 1st August 1935. The decrease in Poona was due to a smaller number of trees being tapped for supply to Bombay shops and to no trees being tapped for shops in the Sholapur district. The decrease in Dharwar was due to a smaller number of trees tapped by Gadag and Dharwar town shop licensees.

19. *Toddy licenses.*—The licenses of different description granted during the year and in the previous year were :—

Year.	Domestic consumption.	Tree-foot booths.	Shops.
1934–35	6,082	3,321	1,284
1935–36	378	3,319	1,282
Difference ..	—5,704	—2	—2

There was on the whole a large decrease in the total number of domestic consumption licenses, the most noticeable being in Panch Mahals (5,381) and in Surat (253). The decrease in this class of licenses was due to the levy in addition to tree-tax of a license fee equal to the average license fees paid by tree-foot booth and shop licenses in the locality. The whole question is being carefully reconsidered as it has been represented that the levy of license fee in addition to tree-tax caused hardship to the poorer classes of Bhils and Kaliparaj people. There was a decrease of 2 in the total number of booths which is due to the closure of booths at (1) Honkan in the Kanara district and (2) Nanduri in the Nasik district. Two toddy shops—one in Dharwar town and the other in Bagewadi town in Bijapur district were closed from 1st August 1935.

20. *Consumption.*—The total sale figures show an increase of 367,475 gallons which is shared by all the districts except Bombay Suburban District, Sholapur, Poona and Kanara. The increase was due partly to competition among the licensees in urban areas and consequent lowering of selling prices and partly to the increasing popularity of toddy among the poorer classes on account of its cheapness. The sales in Bombay show an increase of 30,906 gallons during the year, but

looking to the figures of toddy transported from outside and supplied to the shops in Bombay and the average yield of trees tapped in Bombay during the year, the sales shown by the licensees are not even 25 per cent. of the supply received. This is due to the fact that the figures of sales reported by licensees are unreliable. The decrease in Sholapur was due to general trade depression which resulted in unemployment among the weaver class, the main consumers of toddy, and the labouring classes. The fall in Poona was due to trade depression. The decrease in Kanara was due to the prevalence of plague and small pox in some parts of the district and the low prices of agricultural produce.

Transport of toddy to Bombay and from one district to another has been freely allowed in recent years. This provides cheaper and purer toddy for the public. It has also broken the monopoly prevalent in some districts where the local licensees possess or rent most of the local trees and thus secure licenses for low prices with consequent loss of revenue to Government.

Complaints of adulteration of toddy with drugs in Bombay and in some districts (Belgaum, Surat, Broach, Ahmedabad and Bijapur) were made. Samples were taken and adulteration was found in a few cases. The licensees concerned were punished and strict orders were issued to Collectors and Superintendents to exercise the utmost vigilance and take severe action against licensees found at fault. Further, with a view to eradicate this evil special precautions are now being taken.

21. *Manufacture of gul.*—In Kanara district, seven persons were permitted to manufacture gul as against six in the previous year. The number of trees tapped free of duty for this industry during the year under report was 74 against 64 in the previous year. The increase in the number of licenses was due to the encouragement given to this industry by the Agricultural Department. No permission was granted for the manufacture of gul from sweet toddy in any other district.

CHAPTER IV.

Foreign liquors including those of Indian manufacture.

22. *Revenue.*—The revenue under this head chiefly consists of (1) duty on Indian-made liquors, (2) license fees for the sale of such liquors as well as imported liquors, and (3) vend (pass) fee on foreign liquors—

(*a*) imported at the port of Bombay, or

(*b*) imported into the Bombay Presidency from other parts of British India and Indian States and foreign possessions, or

(*c*) manufactured in the Bombay Presidency.

During the year under review, the revenue under (1) amounted to Rs. 11,01,741 against Rs. 11,33,617 in the previous year (columns 12, 15, 19 and 20 of Imperial Return I). The decrease is mainly due to a

decrease in imports of Indian-made foreign liquors and a smaller use of spirit of Indian manufacture in medicinal and toilet preparations. The revenue under (2) increased from Rs. 19,76,203 in the previous year to Rs. 22,93,521 (columns 13, 16, 21 and 22 of Imperial Return I). The increase is due mainly to an increase in the fixed fees for Refreshment Rooms, Hotels, etc. consequent on the Commissioner's instructions to include off sales at Refreshment Rooms in the mofussil in determining the fixed fees. The increase is also partly due to an increase in vend (pass) fee on denatured spirit which, as usual, has been included in the column of license fees.

23. *Imports and consumption of foreign liquor.*—The imports of foreign liquor into Bombay City by sea, compared with those of the previous year, were as follows :—

Year	Fermented liquors (Liquid Gls.)	Wines (Liquid Gls.)	Potable spirit (Liquid Gls.)	Denatured and perfumed spirits (Liquid Gls.)
1935–36	12,42,002	51,897	1,14,632*	2,04,701
1934–35	11,60,264	51,451	1,05,584†	2,77,229
	+81,738	+446	+9,048	—72,528

*Includes 5,212 proof gallons and 125 bulk gallons of liqueurs.
†Includes 281 proof gallons and 2 bulk gallons of liqueurs.

Exports to other provinces are made from these imports, as Bombay is a large distributing centre for the whole of India.

The following table gives statistics of sales in the Bombay Presidency proper of foreign liquor in the year under report, compared with those in the previous year (Imperial Return IV, columns 9, 10, 11, 12, 13 and 15) :—

Year	Fermented liquors (Bulk Gls.)	Wines (Bulk Gls.)	Potable spirit (Bulk Gls.)	Denatured and perfumed spirits (Bulk Gls.)
1935–36	9,23,883	29,331	1,57,491	2,84,019
1934–35	8,81,730	29,324	1,61,248	2,65,850
	+42,153	+7	—3,757	+18,169

The decrease in the consumption of potable spirits is mainly due, as in the last two years, to the high selling prices owing to continuance of the enhanced rates of both Excise and Customs duties, and the reduced

resources of the people on account of trade depression and unemployment. The increase in the consumption of fermented liquors consists chiefly of an increase in the consumption of imported fermented liquor in all the districts of the Presidency except Surat, Bombay Suburban District, Kanara, Belgaum, Sholapur, Poona and Nasik. The increase in the consumption of fermented liquors in Bombay is partly responsible for a drop in sales of 1,380 bulk gallons of potable spirit as compared with the preceding year. The increase in the sale of denatured spirit is due generally to its greater use in arts and industries and for lighting stoves and petromax lamps the use of which is extending to villages. In certain talukas of the Thana district the increase in sales of denatured spirit is suspected to be due to its diversion for potable purposes.

24. *Canteen tenant licenses.*—The number of canteen tenant licenses issued during the year was 33 against 35 in the previous year. The total quantity of beer sold under these licenses was 62,898 bulk gallons as against 63,751 during the preceding year.

25. Messrs. Kemp & Co., N. Powell & Co., Wright & Co., I. G. Gajjar & Co., and the Bengal Chemical and Pharmaceutical Works in Bombay and Wingate & Co. of Poona and the Gujerat Chemical Works of Ahmedabad manufactured spirituous medicinal and toilet preparations in bond at the concession rate of duty of Rs. 5 per proof gallon in the case of medicinal preparations, and Rs. 17-8-0 in the case of toilet preparations. The manufacturers obtained 25,447·4 proof gallons of rectified spirit in bond for this purpose.

Spirituous medicinal and toilet preparations were imported into Bombay from the following firms :—

(1) Alembic Chemical Works, Baroda.
(2) The Bengal Chemical and Pharmaceutical Works, Calcutta.
(3) The Ranaghat Chemical Works, Calcutta.
(4) Dr. Bose's Laboratory, Calcutta.
(5) Messrs. Razakalli & Co., Hyderabad (Deccan).

The sales of rectified spirit were 868 gallons against 894 in the previous year (*vide* column 14 of Imperial Return IV). No accounts of medicated wines are required to be kept and so column 16 of Imperial Return IV is blank. Indian-made foreign liquor is manufactured at the Alembic Chemical Works at Baroda, and the Government Central Distillery, Nasik Road. Indian-made foreign liquor was not manufactured at the Gujerat Chemical Works during the year. The Government Medical Stores, Bombay, obtained from Messrs. Alembic Chemical Works, Baroda, 21,086 proof gallons of duty-free rectified spirit against 21,361 proof gallons in the previous year from the Bonded Liquor Warehouse at Sewri. No denatured spirit was manufactured at the Gujarat Chemical Works.

26. *Licenses.*—The number of licenses for the sale of foreign liquor was 3,228 against 3,109 in the previous year. The increase in the number of licenses was mainly due to the increased number of denatured spirit licenses issued in Bombay. 56 licenses were issued

for the manufacture of perfumed spirit and 15 licenses for the manufacture of flavouring essences.

CHAPTER V.

INTOXICATING DRUGS OTHER THAN OPIUM.

27. *Cultivation and outturn of ganja.*—The cultivation of hemp for the production of ganja was restricted to two villages *viz.* Mehekari and Pimpalgaon-Landga in the Ahmednagar district. The number of licenses granted, the area cultivated and the quantity produced during the year under report as compared with 1934–35 were as follows:–

	1934–35.	1935–36.
Area cultivated	145 acres.	231 acres.
Outturn of ganja	1,404 mds.	2,237 mds.
Licenses issued to cultivators ..	31	82

The average yield per acre, viz. 9·7 maunds was the same as in the previous year.

28. *Issues from Warehouses.*—The issues from warehouses during the year under report and the year 1934–35 are contrasted below:–

	1934–35			1935–36		
	Ganja. Mds.	Bhang. Mds.	Charas. Mds.	Ganja. Mds.	Bhang. Mds.	Charas. Mds.
Issued for sale in Bombay Presidency	713	217	168	735	216	179
Export to Indian States ..	45	24	7	51	25	6
Export to other Provinces ..	2	..	..	6	..	..
Export to foreign countries ..	7	..	..	8	..	..

29. *Fluctuation in consumption.*—The subjoined statement shows the consumption compared with that of the previous year:—

Year.	Ganja.	Bhang.	Charas.
	Seers.	Seers.	Seers.
1934–35	24,576	8,575	6,632
1935–36	25,722	8,485	6,947

There was a decrease in the consumption of ganja in Ahmedabad, Broach, Surat, Kanara, Dharwar, Belgaum and Poona, the most noticeable being in Poona, Ahmedabad and Belgaum. The decrease in Poona was due to high prices charged by licensees. The decrease in Ahmedabad was counterbalanced by an increase in the consumption of charas, while the decrease in Belgaum was due to the failure of crops and consequent economic depression. There was however an increase in other districts, the most noticeable being in Nasik, Sholapur, Town

and Island of Bombay, Ahmednagar, Kolaba, Kaira and Satara. This was due partly to the lowering of selling prices owing to competition among licensees and partly to the vigilance of the Excise staff in detecting cases. The consumption of bhang was more or less steady. The small decline of 90 seers calls for no remarks. The increase in the consumption of charas in Bombay and Ahmedabad was due to low selling prices owing to competition among licensees.

30. *Revenue.*—The revenue from intoxicating drugs is derived from (1) quantitative duties on (*a*) issues from warehouses, and (*b*) imports from other provinces and (2) license fees. The duty and license fees amounted to Rs. 11,81,564 and Rs. 6,25,719 against Rs. 11,16,714 and Rs. 6,69,342 respectively during the year 1934-35 (Imperial Return I, columns 31, 33, 35 and 36).

31. *Vend licenses.*—The number of vend licenses in the year under report was 781 (Imperial Return III, columns 10 to 12 and 32–34) against 767 in 1934-35. Of these 21 were wholesale and 760 retail. 14 new retail licenses were issued during the year under report to meet local demand.

COCAINE.

32. *Vend licenses.*—883 licenses for the sale of cocaine for *bona fide* medical purposes were issued during the year under report against 847 in 1934–35 (Imperial Return III, column 38).

33. *Imports and issues in the Presidency.*—The quantity of cocaine and allied drugs imported during the year under report amounted to 19 lbs. 6 ozs. 321½ grs. (Avoirdupois standard weight) against 23 lbs. 2 ozs. 350 grains in the previous year. The quantity sold under licenses was 22 lbs. 4 ozs. 321¼ grs. against 25 lbs. 11 ozs. 43½ grains in the previous year. The statistics of cocaine transactions called for in the Government of India letter No. 1324 of 8th March 1922, Department of Commerce, are given below in the form approved in Government Resolution, Revenue Department, No. 4495, dated 22nd August 1922 :—

Stock on 1-4-1935.	Imports during the year.	Total.	Sales during the year.	Closing balance on 31st March 1936.
lbs. ozs. grs.	lbs. ozs. grs.	lbs. ozs. grs.	lbs. ozs. grs.	lbs. ozs. grs.
18 1 401¾	19 6 321½	37 8 285¾	22 4 321¼	15 3 402

Note.—The difference of 7 ozs. 431½ grs. between the figures shown as closing balance on 31st March 1935 in the last year's report and those shown as opening balance on 1st April 1935 in the above statement is due to omission of a transaction in the Ahmedabad district during last year.

34. *Cocaine cases.*—36 cases of illicit possession of cocaine were detected in the City of Bombay during the year under report against 47 during 1934–35. The largest quantity of cocaine seized during the year under report was 5 ozs. 202½ grains.

CHAPTER VI.

OPIUM.

35. *Realizations from opium issued from Depots.*—Opium issued from the Depôts realised Rs. 12,09,872 as shown in the District Treasury Accounts *plus* a sum of Rs. 713 representing the gain on the opium supplied to Zanzibar. Of this sum Rs. 3,25,677 represented the prime cost paid to the Government of the United Provinces and the balance of Rs. 8,84,195 gain on sales. From the last figure, viz. Rs. 8,84,195 an expenditure of Rs. 5,188 representing the conveyance and packing charges of opium had to be deducted. The net profits to Government thus amounted to Rs. 8,79,007 (inclusive of duty) against Rs. 9,10,221 in the previous year, showing a decrease of Rs. 31,214.

36. *Sales in British Districts.*—The total issues in British Districts amounted to 16,139 seers against 16,228 seers in the previous year (column 17 of Imperial Return IV). The actual sales were however 16,071 seers against 16,119 seers in the previous year a decrease of 48 seers due to the fall in consumption in all the districts of the Presidency except Ahmedabad, Kaira, Thana, Sholapur, Ahmednagar and the Town and Island of Bombay. The decrease is attributed to high selling prices charged by licensees, poor economic condition of the people and realization by the younger generation of the evils of opium eating. The noticeable increases in Sholapur and Ahmedabad were due to the lowering of selling rates on account of competition among licensees, while that in the Town and Island of Bombay was due to a lowering of prices by the licensee, the year under review being the last of his triennial contract. The increase in the remaining districts being negligible calls for no remarks.

37. *License fees.*—The fees realized for retail vend in British districts amounted to Rs. 8,48,544 against Rs. 9,62,285 in the previous year (column 27 of Imperial Return I). The decrease of Rs. 1,13,741 was mainly due to less advance collection on account of the introduction of the monthly instalment system for the recovery of license fees for 1936–37 in respect of the opium licenses in the mofussil. It was also due to lack of keen competition at the auctions.

38. *Retail shops and medical practitioners', chemists' and druggists' licenses.*—The total number of Retail licenses was 830 against 827 in the previous year (column 31 of Imperial Return III). Four additional licenses were granted in places where they were required to meet the legitimate needs of the people, while one was closed. The number of licenses held by medical practitioners, chemists and druggists for the possession and sale of opium and its preparations increased from 1,158 in the previous year to 1,173 in the year under report (column 35 of Imperial Return III).

39. *Supplies to Indian States.*—The total quantity of opium supplied to Indian States was 3,403 seers against 3,961 seers in the previous year (Appendix " D ").

40. *Manufacture and issue in the Baroda State.*—The area under poppy cultivation in Baroda State was 256 acres 21 gunthas against 257 acres 23 gunthas in the previous year. The opium in hand at the beginning of

the year was 39,955 seers and that manufactured during the year under report was 819 seers. The total issues to licensed dealers decreased from 3,620 to 3,404 seers. The stock held at the end of the year was 36,792 seers exclusive of 578 seers on account of dryage.

41. *Total excise opium revenue.*—The excise opium revenue was Rs. 20,58,416 (inclusive of Rs. 713 representing the gain on opium supplied to Zanzibar) against Rs. 21,78,560 in the previous year showing a decrease of Rs. 1,20,144, which was due to the fall in consumption and to the decrease in license fees for the reasons given in paragraph 37 of the Report.

42. *Consumption of opium for veterinary and quasi-veterinary use.*—The quantity of opium used for veterinary and quasi-veterinary purposes during the year was 49 lbs. 6 ozs. 15 drams and 24 grains against 50 lbs. 3 ozs. 10 drams and 4 grains during the previous year.

43. *Measures to check the administration of opium to children.*—The National Baby and Health Week Association, Bombay, as usual, continued their activities in warning mothers against the danger of drugging children with opium. The methods used to attain the desired object were magic lantern and cinema demonstrations, exhibition of models and posters and free distribution of leaflets in different vernaculars on child welfare. These exhibitions were held at 140 different centres in the Presidency and were witnessed by nearly 614,822 people. In Bombay city and in some large towns One-day Health and Child Welfare exhibitions were also held for the benefit of the mill hands and their families. Five new creches were opened in Bombay and 573 children attended the creches. In 312 cases opium drugging was suppressed. In addition to these a new field for educational activities was opened by the Labour Sub-Committee of the Women's Council. Fifteen lectures to an average of 400 working women were given and in some of these the evils of opium drugging were stressed. These activities have, no doubt, some instructive value and are probably responsible, to some extent, for a decline in the consumption of opium.

CHAPTER VII.

Financial Results.

44. *Revenue.*—The gross realizations for the year (Imperial Return I) are contrasted below with those of the previous year:—

Item.	Realizations in		Increase.	Decrease.
	1934-35.	1935-36.		
	Rs.	Rs.	Rs.	Rs.
1. Country spirit ..	1,46,39,289	1,58,06,870	11,67,581	....
2. Country fermented liquor.	63,75,251	71,15,064	7,39,813	....
3. Malt liquors ..	2,18,345	2,30,154	11,809	....
4. Wines and spirits (foreign spirits other than malt liquors, medicated wines and commercial spirits).	23,65,194	26,09,735	2,44,541	....

Item.	Realizations in		Increase.	Decrease.
	1934-35.	1935-36.		
	Rs.	Rs.	Rs.	Rs.
5. Commercial spirits (including medicated wines)	5,26,281	5,55,373	29,092	....
6. Hemp drugs	17,86,818	18,07,418	20,600	....
7. Opium	*21,78,560	*20,59,129	....	1,19,431
8. Fines and forfeitures ..	34,468	32,342	....	2,126
9. Miscellaneous ..	57,510	61,481	3,971	....
10. Recoveries from Government Commercial Undertakings	26,20,651	26,73,549	52,898	....
	(†11,69,101)	(†11,99,552)	(30,451)	....
Total ..	3,08,02,367	3,29,51,115	22,70,305	1,21,557
	(2,93,50,817)	(3,14,77,118)	(22,47,858)	....
Total increase ..	....	....	21,48,748	....
			(21,26,301)	

45. *Expenditure.*—The expenditure for the year (Imperial Return II) exclusive of (*i*) compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases (Rs. 6,44,775) and (*ii*) compensation to (*a*) the Bombay Municipality for loss of revenue which it previously derived from shop licenses (Rs. 1,43,750) and (*b*) the District Local Boards in the Presidency in lieu of one anna cess on excise revenue which they were formerly allowed (Rs. 1,55,048) was Rs. 30,64,111 against Rs. 32,19,498 for the previous year. The decrease is mainly due to decreased expenditure under the heads "Contingencies and special charges other than rewards" and "Cost of opium supplied to the Excise Department". The figures of expenditure include the price paid to the Government of the United Provinces for opium supplied to the Department and the charges for Excise establishment in Collectors' offices paid by book adjustment to the head "22, General Administration". The cost of opium is fully recouped from the sale proceeds of opium. The gross expenditure this year, including the compensation shown at (*i*) and (*ii*) above, amounted to Rs. 40,07,684 against the previous year's figure of Rs. 43,01,293. If the item relating to the cost of opium is excluded, it being fully recouped in the sales to licensees and others, the gross expenditure would be Rs. 37,43,631 against Rs. 39,06,292

*Exclusive of license fee for opium shops in Indian States but inclusive of gain on sale proceeds of opium supplied to Zanzibar and the cost price of opium supplied to British Districts.

†To facilitate comparison with years ending 1931–32 when the commercial accounts system was in use at the Nasik Distillery, these figures in brackets compiled on the commercial accounts system for the Distillery are given.

in the previous year, a decrease of Rs. 1,62,661. The decrease is chiefly due to a decrease in the compensation paid to Indian States. The net revenue of the year after deducting refunds (Rs. 1,63,309) and the gross expenditure (Rs. 40,07,684) from the gross revenue (Rs. 3,29,51,115) increased by Rs. 24,15,309, i.e. from Rs. 2,63,64,813 in the previous year to Rs. 2,87,80,122 in the year under report.

46. *Recovery of excise revenue by coercive process.*—Coercive processes were resorted to for the recovery of Excise revenue in 18 out of 21 districts in the Presidency proper, viz. Kaira, Panch Mahals, Surat, Thana, Kolaba, Ratnagiri, Kanara, Dharwar, Belgaum, Bijapur, Satara, Poona, Nasik, Ahmednagar, West Khandesh, East Khandesh and Bombay Suburban Districts and Bombay City. In some cases moveable and immoveable property had to be attached before the arrears were recovered.

The details of the arrears outstanding, collections made during the year and the balance to be recovered will be found in columns 3, 6 and 10 respectively of Appendix "E" to this Report. The total amount of arrears at the beginning of the year was Rs. 5,55,891. Out of this Rs. 3,08,334 were collected during the year under report and Rs. 29,585 were written off as irrecoverable. The net arrears recoverable at the end of the year, including those for the previous year, amounted to Rs. 5,29,958, the chief arrears being in the districts of Thana (Rs.42,578), Bombay Suburban (Rs. 41,699), Kolaba (Rs. 49,530), Dharwar (Rs. 76,356), Poona (Rs. 99,130), Nasik (Rs. 32,075), West Khandesh (Rs. 32,380) and East Khandesh (Rs. 57,136). There has been a slight decrease in the total arrears recoverable at the end of the year, the realisable balance being Rs. 25,933 less than at the end of the previous year. The remissions and amounts written off, however, increased by Rs. 26,376, from Rs. 3,209 in the previous year to Rs. 29,585 in the year under report. The system of recovery of license fees in the Town and Island of Bombay by instalments paid monthly in advance, no sureties being taken but a deposit being made, was continued with success. Government have sanctioned the introduction of a similar arrangement in the mofussil in the case of country liquor, hemp drugs and opium shops only during 1936–37. It is expected that this system will result in prompt payment of Excise dues and will reduce the amount of arrears.

CHAPTER VIII.

Offences.

47. *Offences against the Abkari Law.*—The total number of cases detected was 10,021 against 9,917 in the preceding year. Of these 9,415 related to liquor, 556 to Hemp drugs and 50 to cocaine, against 9,389, 438 and 90 respectively in the previous year. Full details will be found in columns 8, 14 and 18 of Appendix "F".

48. *Fluctuations in liquor cases.*—The total number of liquor cases detected during the year under report showed an increase of 26 cases as compared with the previous year. The number of cases detected under " Illicit distillation " shows an increase of 177, the number of such cases detected during the year under report being 5,781 against 5,604 in the previous year. The increase is mainly in the Districts of West Khandesh (421), Thana (121), Nasik (30), Belgaum (18) and Ratnagiri (12). The increase is chiefly due to the vigilance of the Excise staff. The cases detected show the extent of crime prevailing in some districts, in spite of the increase in the strength of liquor sold and the reduction in still-head duty rates. Six cases of illicit distillation were detected in the Town and Island of Bombay against 4 in the preceding year. Cases under " Illicit importation ", " exportation and transportation " increased from 287 to 315 (an increase of 28). Those under illicit possession decreased from 1,902 to 1,745 (a decrease of 157), while those under " Unlicensed sale " increased from 51 to 70 (an increase of 19). Cases under " Other miscellaneous offences " fell from 1,545 to 1,504.

49. *Fluctuations in Hemp Drugs cases.*—The number of cases relating to hemp drugs increased from 438 to 556. The increase was mainly in the East Khandesh District (69) due to a number of petty cases of import by Railway passengers of hemp drugs in excess of the prescribed limit detected by the Excise staff stationed at the Bhusawal Railway Station, and in the Town and Island of Bombay where the cases detected rose from 12 to 64. The total quantity of charas seized in Bombay amounted to 44 lbs. 37 tolas against 9 lbs. 10 tolas in the previous year. The increase shows that smugglers of illicit charas have been more active on account of unemployment and restrictions on the licit supply of charas from the Punjab.

50. *Fluctuations in cocaine cases.*—Cases relating to cocaine decreased from 90 to 50. The cocaine traffic was mainly confined to Bombay where 42 cases were detected during the year under report compared with 83 in the previous year. The total quantity of cocaine seized amounted to 8 ozs. 197½ grains against 2 lbs. 12 ozs. 414¾ grains in the previous year.

51. *Offences against the opium law.*—The number of opium cases detected in British Territory was 302 against 220 in the previous year. 16 cases were detected in Indian States against 2 in the previous year (column 29, Appendix " F "). The number of cases of illicit possession detected in British territory was 134 against 114 and those of manufacture and illicit sales were respectively 2 and 13 against 7 and 15 in the previous year. The number of cases of illegal import rose from 72 to 147. There were no cases of illegal cultivation of the poppy or of illicit transport or export of opium during the year under report. The contraband opium seized in British territory amounted to 33 seers 66 tolas 115⅛ grains.

52. *Fluctuations in cases of drunkenness.*—Convictions for drunkenness numbered 3,962 against 2,597 in the preceding year,

(Appendix " G " columns 2 and 3). Of these 2,775 occurred in Bombay City against 1,415 in the previous year.

53. *The Excise Intelligence Bureau.*—The Excise Intelligence Bureau continued to compile and disseminate useful information regarding the movements and methods of interprovincial smugglers and offences against the Excise, Opium and Dangerous Drugs Laws.

The Finger Print Branch of the Bureau received during the year 445 finger impression slips of excise offenders for search against 375 during the previous year. Previous convictions were traced in 50 instances as compared with 99 in 1934–35. At the close of the year the Branch had on record a collection of finger print slips of about 32,284 excise convicts.

CHAPTER IX.

General Remarks.

54. *Revenue.*—The gross revenue shows an increase of Rs. 21·47 lakhs over that of the preceding year under all items of excise revenue except "opium" and "fines and forfeitures" (*vide* paragraph 44). All this increase is not, however, real. The monthly instalment system for the recovery of license fees was introduced from 1934–35 for toddy shops and from 1935–36 for country spirit shops in Bombay ; and from 1936-37 for country spirit, hemp drugs and opium shops in the mofussil. Hence only 3 months' license fees for country spirit and 10 months' license fees for toddy were credited into the Government treasury at Bombay during the year 1934–35 as against 12 months' license fees for both country spirit and toddy during the year under report. On the other hand in the mofussil compared with 12 months' license fees for country spirit, opium and hemp drugs shops realised during 1934–35 only 11 months' fees could be paid and accounted for during the year under review.

The result of these changes was that in Bombay the license fees under country spirit and toddy showed apparent increases of Rs. 16·11 lakhs and Rs. 2·23 lakhs respectively over the figures of 1934–35, whereas in the mofussil there was an apparent decrease of 4·54 lakhs in license fee receipts under country spirit, hemp drugs and opium. Thus out of the total increase of Rs. 21·47 lakhs in the revenue a net amount of Rs. 13·80 lakhs was apparent only and the real net increase was Rs. 7·67 lakhs. The items mainly responsible for this latter increase were toddy (5·12), foreign liquor (2·56), hemp drugs (·66) and Nasik Distillery (·53), partly counterbalanced by a decrease of Rs. 1·44 lakhs in still-head duty.

55. *Consumption.*—The adverse economic conditions which continued during the year under report prevented any general recovery in the consumption of country spirit, which remained too expensive for poorer consumers especially in urban areas, where selling prices are highest. A considerable portion of this custom is now being diverted to toddy, which is becoming increasingly popular in districts where trees are abundant. A similar diversion to the cheaper fermented drink is noticeable in the

case of foreign liquor, the consumption of beer having increased at the expense of potable spirit. The following statement shows the consumption of country spirit in 1929-30 and during the last five years in rural and urban areas :—

Area.	1929-30.	1931-32.	1932-33.	1933-34.	1934-35.	1935-36.
	P. G.	P. G.	P. G.	P. G.	P. G.	P. G.
Rural areas including Akrani tract ..	568,067	376,601	390,907	416,738	442,835*	463,487
Urban areas ..	720,840	659,085	648,158	629,374	603,589	576,710
Total ..	12,88,907	10,35,686	10,39,065	10,46,112	10,46,424	10,40,197

*Corrected figure.

While the diversion of custom to fermented liquors need not cause much concern, there are other symptoms of a more ominous character, such as the increasing traffic in illicit liquor and the increasing use of denatured spirit for drinking purposes, which indicate with some clearness that the present level of consumption of country spirit is lower than it should be. Until consumption returns to a level more nearly approaching that of 1929-30 there must remain a considerable margin of unsatisfied demand which supplies an incentive to illicit trade and other undesirable practices which, when established, are difficult to eradicate. Efforts have been made in recent years to prevent further loss of ground by opening additional shops and by varying the strengths of liquor and the rates of still-head duty, but the economic fact remains that in many parts of the Presidency the price of licit liquor is beyond the means of a large class of would-be consumers and while the present depression continues such measures can have little effect. In some areas where the habits of the people and the facilities for illicit traffic make Excise control peculiarly difficult it may be necessary to adopt special measures to place licit liquor on sale at prices which the people can afford. Elsewhere present economic conditions will have to be taken into account, even at some sacrifice of revenue, in adjusting the rates of taxation so as to prevent the spread of demoralising tendencies as far as possible.

56. *Excise offences.*—The figures of offences detected are little more than an index of the nature and distribution of excise crime and do not exactly reflect its fluctuations in particular areas. The number of cases obtainable in any criminal area depends mainly on the local conditions of work and does not bear any definite proportion to the total crime. Ordinarily the detective capacities of the excise staff are fully exercised in normal times and in many parts of the Presidency the staff is too thin and the charges too large to permit much expansion of the figures even where crime is on the increase. While therefore the offences detected during the year under review show no marked increase over last year's figures it is probable that the latter represented something

approaching the maximum output of the existing staff. There is no doubt that crime is actually increasing, even in some areas which were formerly non-criminal, while it is generally reported that the methods of concealment now adopted by those engaged in illicit distillation are making detection more difficult. The best results in present circumstances can probably be obtained by paying more attention to the quality and distribution of detection work than to mere figures, so that as far as possible crime may be prevented from gaining fresh footholds and the criminals from gaining confidence. In detection work Excise officers have to work without much co-operation from the public and the extent to which they have proved equal to the demands now made upon them merits every commendation.

57. The Department has lost a valuable and experienced officer by the retirement of Mr. W. E. Hogan, I.S.O., who had held the difficult post of Superintendent of Excise, Bombay Division, for 5 years. The other Superintendents have all discharged their duties efficiently, while Khan Bahadur Dalal has managed the Nasik Distillery with his usual zeal and ability. The work of the subordinate excise staff has been very generally satisfactory but those who have done excellent detection work are too numerous to mention individually.

H. F. KNIGHT,
Commissioner of Excise.

NOTE

This report was drafted by Mr. R. M. Maxwell, C.S.I., C.I.E., I.C.S., who held the post of Commissioner of Excise from 11th November 1935 to 15th September 1936.

APPENDIX A

APPENDIX

Statement showing the consumption of Country Spirit in proof (including Bombay City), (2) Rural areas and (3) the whole

Serial No.	District.	District headquarters town and towns of 10,000 population or over.			
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.
1	2	3	4	5	6
				Gallons.	Drams.
1	Ahmedabad	3	346,497	60,919	8·4
2	Kaira	6	96,938	10,812	5·4
3	Panch Mahals	2	51,120	7,282	6·8
4	Broach	2	45,759	10,673	11·2
5	Surat	3	124,456	17,776	6·9
6	Thana	4	71,657	16,267	10·9
7	Bombay Suburban ...	2	70,945	12,775	8·6
8	Bombay	1	1,161,383	286,249	11·8
9	Kolaba	1	6,460	1,572	11·7
10	Ratnagiri	4	54,556	8,374	7·4
11	Kanara	2	25,090	4,143	7·92
12	Dharwar	4	186,708	12,586	3·24
13	Belgaum	4	91,046	10,576	5·58
14	Bijapur	4	85,775	5,785	3·24
15	Sholapur	3	199,868	20,361	4·9
16	Satara	6	85,617	4,623	2·6
17	Poona	3	242,133	50,694	10·0
18	Ahmednagar	1	57,529	5,138	4·3
19	Nasik	3	94,362	7,517	3·8
20	West Khandesh	3	67,335	10,487	7·5
21	East Khandesh	9	176,067	12,101	3·3
	Total 1935-36 ...	70	3,341,301	576,710	8·3
	Total 1934-35 ...	70	3,341,301	603,589	8·7

* In the Akrani Tract :-

(A) In the Redi

(B) Read 442,835 and 1,046,424 for 440,658 and 1,044,21

A.

gallons and the rate per head of population in (1) Urban areas British Districts of the Bombay Presidency during the year 1935-36.

Rural areas (*i.e.* districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams. L. P.
7	8	9	10	11	12
	Gallons.	Drams.		Gallons.	Drams.
653,271	6,126	0·45	999,768	67,045	3·2
644,712	10,045	0·7	741,650	20,857	1·3
403,406	8,842	1·1	454,526	16,124	1·7
288,411	13,824	2·3	334,170	24,497	3·5
569,157	63,429	5·3	693,613	81,205	5·6
764,968	50,106	3·1	836,625	66,373	3·8
108,579	18,010	8·0	179,524	30,785	8·2
.....	.....	.....	1,161,383	286,249	11·8
622,261	28,870	2·2	628,721	30,442	2·3
1,247,971	32,037	1·3	1,302,527	40,411	1·5
392,745	1,951A 15,280	1·86	417,835	1,951A 19,423	2·23
915,969	9,250	0·48	1,102,677	21,836	0·95
985,655	12,988	0·63	1,076,701	23,564	1·05
783,445	5,291	0·32	869,220	11,076	0·61
677,652	3,666	0·26	877,520	24,027	1·3
1,094,095	7,307	0·3	1,179,712	11,930	0·5
927,665	9,452	0·5	1,169,798	60,146	2·5
980,677	3,259	0·2	988,206	8,397	0·4
905,686	21,213	1·1	1,000,048	28,730	1·4
704,459	87,218 *13,579	6·9	771,794	97,705 *13,579	6·9
1,029,968	41,744	1·9	1,206,035	53,545	2·1
14,650,752	463,487	1·5	17,992,053	1,040,197	2·7
14,650,752	442,835B	1·4	17,992,053	1,046,424B	2·8

the West Khandesh District.
Outstill Area.
shown in columns 8 and 11 against total for the year 1934-35.

R. M. MAXWELL,
Commissioner of Excise.

APPENDIX A(*a*).

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1935-36.

Serial No.	Towns.	Population.	Consumption of country spirit in terms of proof, 1935-36.		Actual realizations.		Total realizations 1935-36.
			Total gallons.	Rate per head of population.	Still head duty.	Vend fee.	
1	2	3	4	5	6	7	8
			Gals.	Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	313,789	59,288	9·1	6,66,995	8,03,350	14,70,345
2	Viramgam ...	18,965	1,075	2·7	4,030	17,011	21,041
3	Kaira Town ...	6,834	623	4·4	1,974	7,500	9,474
4	Nadiad ...	34,584	4,484	6·2	16,027	54,221	70,248
5	Godhra Town ...	35,110	2,641	3·6	7,680	20,070	27,750
6	Broach City ...	34,200	8,602	12·1	85,326	58,625	1,43,951
7	Surat ...	98,427	13,846	6·5	1,34,035	1,40,066	2,74,101
8	Thana Town ...	21,816	4,328	9·5	41,580	44,175	85,755
9	Kalyan Town ...	21,618	4,378	9·7	21,214	35,595	56,809
10	Bandra Town ...	40,634	8,857	10·5	99,556	73,021	1,72,577
11	Kurla Town ...	30,311	3,918	6·2	43,824	19,001	62,825
12	Town and Island of Bombay.	1,161,383	286,249	11·8	36,98,821	21,29,921	58,28,742
13	Alibag Town ...	6,460	1,572	11·7	13,264	11,250	24,514
14	Ratnagiri Town .	17,320	1,366	3·8	8,281	6,830	15,111
15	Karwar Town ...	14,157	2,905	9·8	14,161	10,670	24,831
16	Dharwar City ...	40,904	3,138	3·6	36,102	20,100	56,202
17	Hubli Town ...	83,494	6,193	3·5	70,607	62,905	1,33,512
18	Gadag Town ...	45,899	2,697	2·8	30,870	23,500	54,370
19	Belgaum City and Cantonment.	49,599	7,650	7·4	72,623	45,515	1,18,138
20	Bijapur Town ...	39,747	3,010	3·6	29,954	18,021	47,975
21	Sholapur City and Cantonment and places ten miles round.	144,654	16,865	5·6	1,91,790	87,723	2,79,513
22	Barsi Town ...	25,754	1,723	3·2	15,892	16,952	32,844
23	Pandharpur Town.	29,460	1,773	2·9	19,248	17,426	36,674
24	Satara City and Cantonment.	26,379	1,999	3·6	22,205	21,015	43,220
25	Poona City and Cantonment.	215,384	47,570	10·6	5,37,190	3,04,721	8,41,911
26	Kirkee Cantonment.	16,302	2,648	7·8	29,768	22,523	52,291
27	Ahmednagar City and Cantonment.	57,529	5,138	4·3	57,803	66,200	1,24,003
28	Nasik City ..	45,744	4,734	4·9	42,905	60,000	1,02,905
29	Malegaon Town .	32,186	2,288	3·4	17,157	21,301	38,458
30	Dhulia Town ...	39,656	4,497	5·4	25,917	33,500	59,417
31	Jalgaon Town ...	34,304	1,810	2·5	11,540	25,000	36,540
32	Bhusaval Town .	27,874	2,096	3·6	16,008	32,500	48,508
33	Amalner Town ...	22,917	2,900	6·1	18,399	19,200	37,599
	Total for Towns .	2,833,394	522,361	8·8	61,02,746	43,29,408	1,04,32,154

R. M. MAXWELL,
Commissioner of Excise.

APPENDIX B

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the number of licenses and (c) for sale at shops; (3) the number of trees licensed to be have been sold from shops and tree-foot booths in each British

Serial No.	District.	Tree-tax rates on Cocoanut and Brab.	Tree-tax rates on Date and wild Palm.	Number of licenses issued: Domestic consumption.	Tree-foot booths.	Toddy shops.
1	2	3	4	5	6	7
		Rs. a. p.	Rs. a. p.			
1	Ahmedabad ...	6 0 0	(a) 3 0 0	...	2	2
2	Kaira ...	0 8 0	(b) 0 8 0	...	...	...
3	Panch Mahals ...	0 8 0 1 0 0	*0 8 0 †1 0 0	1	10	4
4	Broach ...	10 0 0	5 0 0	13	37	16
5	Surat ...	12 0 0 6 0 0 4 0 0	(c) 6 0 0 (d) 3 0 0 (e) 2 0 0	295	956	206
6	Thana ...	14 0 0 12 0 0 7 8 0 10 0 0 9 0 0	(f) 7 0 0 (g) 6 0 0 (h) 3 0 0 (i) 3 8 0 (j) 3 0 0	29	891	194
7	Bombay Suburban ...	14 0 0 9 0 0	(k) 7 0 0 (l) 3 0 0	8	221	17
8	Bombay ...	14 0 0	7 0 0	...	84	127
9	Kolaba ...	14 0 0 10 0 0	(m) 7 0 0 (n) 3 8 0	3	80	29
10	Ratnagiri ...	9 0 0	3 8 0	...	775	72
11	Kanara ...	9 0 0	4 0 0	...	111	112
12	Dharwar ...	9 0 0	4 0 0	...	21	142
13	Belgaum ...	8 0 0	4 0 0	...	7	83
14	Bijapur ...	8 0 0	4 0 0	...	16	118
15	Sholapur ...	9 0 0	4 8 0	...	20	32
16	Satara ...	9 0 0	3 0 0	18	...	14
17	Poona ...	9 0 0	5 0 0	1	29	33
18	Ahmednagar ...	7 0 0	3 0 0	...	2	12
19	Nasik ...	6 0 0	2 0 0	3	35	45
20	West Khandesh ...	7 0 0	3 0 0	7	14	17
21	East Khandesh ...	7 0 0	3 0 0	...	8	12
	Total ...	.....	.....	378	3,319	1,282

*For trees tapped for domestic consumption.

†For trees tapped for shops and booths.

B.

granted (a) for domestic consumption, (b) for sale of tree-foot booths, tapped for raw toddy; and (4) the quantity of toddy reported to District of the Presidency during the year 1935-36.

for	Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Total.	Cocoa-nut.	Brab.	Date.	Total.		
8	9	10	11	12	13	14
					Gals.	
4	...	...	175	175	73,927	
...	...	...	...	...	.....	(*a*) All talukas except Deroli, Amodra and Indran villages of Modasa Mahal of Ahmedabad District.
15	...	1	503	504	14,814	(*b*) All talukas and Deroli, Amodra and Indran villages of Modasa Mahal of Ahmedabad District.
66	...	377	3,525	3,902	225,091	(*c*) Surat City, Chorasi, Olpad and Jalalpur talukas and Bulsar West and Pardi West.
1,457	...	221	171,863	172,084	4,031,536	(*d*) Mandvi South, Bardoli Taluka, Valod Mahal, Chikhli Taluka, Bulsar West and Pardi East.
						(*e*) Mandvi North.
1,114	1,214	7,730	67,336	76,280	2,547,889	(*f*) Thana Mahal and Bassein Taluka.
						(*g*) Palghar Taluka (Mahim Taluka.)
246	1,814	2,373	7,400	11,587	379,527	(*h*) Dahanu Taluka and Umbergaon Petha.
211	18,540	178	848	19,566	895,045	(*i*) Kalyan and Bhiwandi Talukas.
112	657	500	191	1,348	48,874	(*j*) Murbad, Wada Petha, and Shahpur Taluka, and Mokhada Petha and Jawhar State and rest of the District.
847	19,396	...	165	19,561	1,258,086	
223	4,110	...	401‡	4,511	336,730	(*k*) Salsette Taluka.
163	...	...	28,844	28,844	836,051	(*l*) Rest of the District.
90	...	...	24,950§	24,950	459,796	(*m*) Panvel Taluka and Bagayat part of Alibag taluka.
129	...	...	14,664	14,664	338,067	
52	...	...	20,410	20,410	557,293	
32	...	...	399	399	27,935	(*n*) Rest of the District and Sudhagad Mahal.
63	...	...	14,936	14,936	575,837	
14	...	...	562	562	46,521	‡ Wild palm.
83	...	...	3,961	3,961	57,295	§ Includes 324 wild palm.
38	...	...	5,173	5,173	87,307	
20	...	...	910	910	31,054	
4,979	45,731	11,380	367,216	424,327	12,828,675	

R. M. MAXWELL,
Commissioner of Excise.

APPENDIX

Statement showing the area under Hemp Cultivation issued from and balance at the Warehouse, etc.,

Name of Taluka in which permitted.	Cultivation. Of Ganja. Number of villages in which permitted.	Of Ganja. Area cultivated.	Of Bhang. Number of villages in which permitted.	Of Bhang. Area cultivated.	Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating drugs produced during the year. Ganja.	Bhang.
1	2	3	4	5	6	7	8
Ahmednagar District.		Acres.		Acres.		Mds.	Mds.
Ahmednagar ...	2	231	...	...	Ahmednagar ...	2,237	...
					Bombay ...	...	...
					Surat ...	...	...
					Ahmedabad ...	...	...
Total ...	2	231	...	...		2,237	...

Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating Drugs removed from the Warehouse. On payment of duty by licensed vendors in British Districts and Indian States. Ganja.	Bhang.	Charas.	To other provinces or other Warehouses in the Presidency. Ganja.	Bhang.	Charas.
6	18	19	20	21	22	23
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar ...	573	88	...	223	...	...
Bombay ...	151†	121	150	...	...	...
Surat ...	15	9	...	...	...	...
Ahmedabad ...	55	23	35	...	...	...
Total ...	794	241	185	223	...	...

* Excess found in

† Includes 8 mds. exported to foreign countries.

C.

and the Intoxicating Drugs produced, lodged in, and during the year ending 31st March 1936.

Balance at the Warehouse on the 1st April 1935.			Drugs imported from other provinces or brought from other Warehouses in the Presidency in bond.			Total (columns 7 to 14).		
Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
9	10	11	12	13	14	15	16	17
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1,751	20	...	...	108	...	3,988	128	...
27	9	29	146	140	160	185	151	189
10			2*	2*				
6	1	...	13	9	...	19	10	...
5	4	16	58	30	46	63	34	62
1,799	34	45	219	289	206	4,255	323	251

during the year.			Balance at the Warehouse on 31st March 1936.			Warehouse Rent.	Approximate average selling price per maund exclusive of duty.		
For destruction being useless.									
Ganja	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
24	25	26	27	28	29	30	31	32	33
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs.
963	5	...	2,229	35	...	...	75	30	...
14	...	11	20	30	28	...	100	40	180 to 240
4	1	...	...	...	...	...	120	30	...
2	1	4	6	10	23	...	95	20	170
983	7	15	2,255	75	51	...	...	...	...

the Warehouse.

R. M. MAXWELL,
Commissioner of Excise.

APPENDIX D.

Summary of Accounts of the Opium Transactions in Indian States during the year 1935-36.

Serial No.	Name of State or Political Agency	Stock on 1st April 1935	Imported from Government Opium Depôts	Confiscated opium	Excess on re-weighment	Total	Sold and consumed
	1	2	3	4	5	6	7
		Seers	Seers	Seers	Seers	Seers	Seers
1	Rewa Kantha*	598	1,150	...	4	1,752	1,323
2	Cambay	78	360	...	2	440	374
3	Other States	591	1,893	...	...	2,484	1,958
	Total for 1935-36.	1,267	3,403	...	6	4,676	3,655
	,, 1934-35.	1,457	3,961	...	3	5,421	4,091

Serial No.	Name of State or Political Agency	Dryage	Stock on 31st March 1936	Population	Rate of licit consumption per head of population	Remarks
	1	8	9	10	11	12
		Seers	Seers		Tolas	
1	Rewa Kantha*	1	428	777,976	0·13	
2	Cambay	...	66	87,761	0·34	
3	Other States	1	525	2,711,784	0·06	
	Total for 1935-36.	2	1,019	3,577,521	0·08	
	,, 1934-35.	18	1,312	3,687,638	0·08	

* Opium transactions in the States of Sankheda Mewas, Pandu Mewas, Dodka Mewas, Bhadarwa and Umeta have been omitted from this statement as opium supplied to these States is obtained directly by the Treasury Officer, Baroda, with effect from 1st April 1935 and their transactions are not accounted for in the accounts of this Department.

R. M. MAXWELL,
Commissioner of Excise.

APPENDIX E

APPENDIX

Statement showing Demands, Collections, Refunds, Remissions

Serial No.	District.	Demand of the year.	Arrears out-standing.	Total demand.	Collections made during the year against the total in Column 4.		
					Current.	Arrears.	Total.
	1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	21,65,821	5	21,65,826	19,01,802	5	19,01,807
2	Kaira ...	4,07,106	90	4,07,196	3,50,944	90	3,51,034
3	Panch Mahals.	2,01,588	4,645	2,06,233	1,69,698	3,185	1,72,883
4	Broach ...	7,47,177	5,557	7,52,734	6,86,233	2,220	6,88,453
5	Surat ...	27,62,371	3,174	27,65,545	26,57,653	2,224	26,59,877
6	Thana ...	15,71,385	49,074	16,20,459	14,51,483	49,074	15,00,557
7	Bombay Suburban District.	9,21,872	33,510	9,55,382	8,33,833	20,967	8,54,800
8	Bombay ...	1,12,09,353	...	1,12,09,353	1,03,75,956	...	1,03,75,956
9	Kolaba ...	4,75,266	55,557	5,30,823	4,41,518	11,335	4,52,853
10	Ratnagiri ...	7,48,639	2,430	7,51,069	5,76,515	1,746	5,78,261
11	Kanara ...	3,11,549	4,163	3,15,712	2,91,592	4,129	2,95,721
12	Dharwar ...	11,53,012	47,685	12,00,697	10,38,784	23,045	10,61,829
13	Belgaum ..	8,81,745	14,754	8,96,499	8,11,262	13,418	8,24,680
14	Bijapur ...	4,63,837	1,769	4,65,606	4,44,844	1,566	4,46,410
15	Sholapur ...	13,64,424	2,738	13,67,162	12,76,140	2,738	12,78,878
16	Satara ...	5,76,846	9,295	5,86,141	5,20,142	4,009	5,24,151
17	Poona ...	21,72,652	1,57,728	23,30,380	19,66,921	1,00,020	20,66,941
18	Ahmednagar...	5,34,309	11,591	5,45,900	4,74,660	3,376	4,78,036
19	Nasik ...	6,94,672	41,832	7,36,504	6,11,646	14,141	6,25,687
20	West Khandesh.	8,53,938	57,708	9,11,646	7,38,418	29,747	7,68,165
21	East Khandesh.	7,45,285	52,586	7,97,871	6,38,242	21,299	6,59,541
	Total ...	3,09,62,847	5,55,891	3,15,18,738	2,82,58,186	3,08,334	2,85,66,520

E.

and Balances of Excise Revenue for the year 1935-36.

Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realisable balance (column 4 *minus* columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).	Remarks.
8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	
2,64,019	.....	.....	1,67,833	20,69,640	
56,162	.....	.....	40,909	3,91,943	
21,008	... ..	12,342	20,186	1,93,069	
43,865	2,986	17,430	40,605	7,29,058	
98,174	.....	7,494	56,833	27,16,710	
77,324	.....	42,578	66,747	15,67,364	
58,833	50	41,699	54,874	9,09,674	
8,30,909	.....	2,488	11,44,770	1,15,20,726	
27,820	620	49,530	34,092	4,86,945	
1,66,567	35	6,206	1,43,491	7,21,752	
16,943	.....	3,048	14,644	3,10,365	
61,871	641	76,356	45,776	11,07,605	
49,755	523	21,541	36,809	8,61,489	
17,672	121	1,403	11,574	4,57,984	
81,081	.....	7,203	56,019	13,34,897	
53,682	.....	8,308	60,940	5,85,091	
1,40,440	23,869	99,130	1,12,833	21,79,774 *1,085	
56,253	.....	11,611	36,706	5,14,742	
78,742	.....	32,075	76,969	7,02,656	
1,11,101	.....	32,380	78,693	8,46,858	
80,454	740	57,136	61,529	7,21,070	
23,92,675	29,585	5,29,958	23,62,832	3,09,29,352 *1,085 1,945†	

* Over collection.

† *Vide* details on page 56 of Imperial Return I.

R. M. MAXWELL,
Commissioner of Excise.

APPENDIX

Statement showing (a) the number of offences against the Abkari Government Establishment under the heads (1) Offences relating relating to Cocaine, and (b) Number of Cases under the Opium

Number.	District.	Cases			
		Offences relating to			
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.
1	2	3	4	5	6
1	Ahmedabad	132	19	151	8
2	Kaira	468	...	103	1
3	Panch Mahals	1,014	...	151	...
4	Broach	25	15	37	1
5	Surat	119	34	80	1
6	Thana	651	6	381	9
7	Bombay Suburban ...	16	3	6	3
8	Bombay	6	100	25	5
9	Kolaba	83	...	54	...
10	Ratnagiri	72	6	68	5
11	Kanara	31	4	64	4
12	Dharwar	131	29	76	8
13	Belgaum	105	3	76	1
14	Bijapur	129	30	93	2
15	Sholapur	19	...	30	1
16	Satara	43	29	25	6
17	Poona	22	...	24	2
18	Ahmednagar	14	...	10	2
19	Nasik	349	...	163	...
20	West Khandesh	2,293	10	49	4
21	East Khandesh	59	27	79	7
	Total ... 1935-36 ...	5,781	315	1,745	70
	Total ... 1934-35 ...	5,604	287	1,902	51

F.

Laws in each District of the Bombay Presidency Proper detected by to Liquor, (2) Offences relating to Hemp-drugs, and (3) Offences Act investigated, during the year 1935-36.

detected (Abkari).

liquor.		Offences relating to hemp-drugs.					
Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.
7	8	9	10	11	12	13	14
225	535	...	26	27	16	...	69
170	742	...	...	4	...	...	4
189	1,354	...	1	5	...	...	6
35	113	...	...	1	...	...	1
98	332	...	1	2	...	9	12
123	1,170	...	...	32	...	...	32
2	30	...	...	19	...	...	19
15	151	...	1	62	...	1	64
29	166	...	...	3	...	...	3
4	155	...	2	...	1	...	3
27	130	1	...	2	...	1	4
16	260	1	...	1	8	5	15
2	187	...	...	...	1	...	1
4	258	...	...	...	1	...	1
39	89	...	43	5	4	...	52
.....	103	...	...	2	2	1	5
1	49	1	...	8	11	...	20
.....	26	...	...	14	5	...	19
134	646	1	...	2	3	...	6
196	2,552	...	7	2	1	...	10
195	367	...	37	167	6	...	210
1,504	9,415	4	118	358	59	17	556
1,545	9,389	3	105	262	54	14	438

Number.	District.	Cases detected (Abkari) —*contd.* Offences relating to cocaine.				Total (Abkari).	Cases in which convictions were obtained.
		Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.		
1	2	15	16	17	18	19	20
1	Ahmedabad ...	...	3	1	4	608	305
2	Kaira ...	...	...	...	...	746	495
3	Panch Mahals ...	...	...	...	...	1,360	1,101
4	Broach ...	...	2	...	2	116	81
5	Surat ...	...	1	...	1	345	287
6	Thana ...	...	...	...	...	1,202	883
7	Bombay Suburban ...	...	...	...	...	49	37
8	Bombay ...	...	36	6	42	257	240
9	Kolaba ...	...	...	...	...	169	135
10	Ratnagiri ...	...	...	...	...	158	141
11	Kanara ...	...	...	...	...	134	76
12	Dharwar ...	...	...	...	...	275	241
13	Belgaum ...	...	...	...	...	188	155
14	Bijapur ...	...	...	...	...	259	232
15	Sholapur ...	...	...	...	...	141	139
16	Satara ...	...	...	...	...	108	54
17	Poona ...	...	...	...	...	69	61
18	Ahmednagar ...	...	...	...	...	45	33
19	Nasik ...	...	...	...	...	652	335
20	West Khandesh ...	...	...	...	...	2,562	2,501
21	East Khandesh ...	...	1	...	1	578	301
	Total ... 1935-36 ...	...	43	7	50	10,021	7,883
	Total ... 1934-35 ...	2	53	35	90	9,917	7,173
	Indian States.						
	Rewa Kantha Agency.	...	...	...	...	...	...
	States under Southern Maratha Agency.	...	...	...	...	...	...
	Total of Indian States for the year 1935-36.	...	...	...	...	...	...
	Total of Indian States for the year 1934-35.	...	...	...	...	...	...
	Grand Total of British Districts and Indian States for the year 1935-36 ...	...	...	...	...	...	...
	Grand Total of British Districts and Indian States for the year 1934-35 ...	...	...	...	...	...	...

F—*contd.*

Cases detected (Opium).									
Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	Quantity of contraband opium seized.
21	22	23	24	25	26	27	28	29	30
									S. t. gr.
...	...	36	...	17	...	...	...	53	6 60 90
...	...	11	...	...	...	...	...	11	0 17 108
...	...	32		...	...	...	...	32	0 79 21½
...	...	3	...	2	...	...	...	5	0 14 4
...	...	4	...	2		...	...	6	0 5 88
...	...	...	...	...	...	...	...	...	.....
...	...	...	...	...	...	...	...	...	.....
...	...	25	...	9	...	3	1	38	22 57 76¼
...	...	...	...	...	...	...	...	...	.....
...	...	...	...	...	...	...	...	...	.....
...	...	...	...	...	...	...	...	...	.....
...	...	...	...	...	...	...	1	1	.....
...	...	...	...	...	...	...	...	...	.....
...	...	...	...	...	...	1	...	1	0 6 172
...	...	3	...	35	...	1	2	41	0 39 184½
...	...	1	...	...	...	1	...	2	0 0 12*
...	...	5	...	...	...	...	1	6	0 3 146⅜ *0 37 69⅜
...	1	2	...	...	...	...	...	3	0 0 45*
...	...	2	...	...	...	2	...	4	0 0 90
...	...	...	...	34	...	1	...	35	0 25 74¾
...	1	10	...	48	...	4	1	64	1 38 120½
...	2	134	...	147	...	13	6	302	33 66 115⅜ 0 0 57*
3	7	114	1	72	...	15	8	220	68 33 107¼ 0 4 128½*
...	...	16	...	...	...	...	...	16	2 42 22½
...	..	...	...	...	..	...	...	...	
...	...	16	...	...	...	...	..	16	2 42 22½
...	...	1	...	...	...	1	...	2	0 0 175½
...	2	150	...	147	...	13	6	318	36 28 137⅝
3	7	115	1	72	...	16	8	222	68 34 102¾

* Madat.

Total of Madat for 1934-35 ... ... S. t. gr. 0 4 128½

R. M. MAXWELL,
Commissioner of Excise.

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises, and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular, during the year 1935-36.

District	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their license
	On licensed premises	Elsewhere		
1	2	3	4	5
Ahmedabad	62	.....	.....	.....
Kaira	... ..	50	.....	.....
Panch Mahals	.....	10	... ..	.....
Broach	7	43	.....	... ..
Surat	.....	110	.....	.....
Thana	2	19	.....	.....
Bombay Suburban ...	.....	42	.....	.....
Bombay	.....	2,775	.....	.....
Kolaba	.....	26	.....	.....
Ratnagiri	.....	26	.....	.....
Kanara	.....	18	.....	.....
Dharwar	.....	43	.....	.....
Belgaum	.....	70	.....	.....
Bijapur	.....	100	.....	.....
Sholapur	.....	66	.....	.....
Satara	1	28	.....	.....
Poona	.....	315	.....	.....
Ahmednagar	.....	33	.....	.....
Nasik	.....	71	.....	.....
West Khandesh ..	.....	29	.....	.....
East Khandesh ...	.....	16	.....	.....
Total { 1935-36 ...	72	3,890	.....	.....
Total { 1934-35 ...	88*	2,509	.....	.....

* Read 88 for 89 in column 2 of this statement for the previous year 1934-35.

R. M. MAXWELL,
Commissioner of Excise.

APPENDIX H

APPENDIX

PROVINCIAL

Statistics of Wholesale vend of Foreign Spirits and Fermented

Name of District.	Number of licenses.	Licenses for Wholesale Vend of Imported Spirits and Imported and Malt Liquors manufactured in India.					
		Spirits and Fermented Liquors sold					
		To other licensed vendors.				To the	
		Imported.			Beer made in India.	Import	
		Wines.	Spirits.	Beer.		Wines.	Spirits.
1	2	3	4	5	6	7	8
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Ahmedabad ...	...	...	...	...	...	...	...
Town and Island of Bombay.	55	36,322	183,081	1,054,761	...	...	...
Belgaum ...	2	...	...	...	3,994	...	...
Poona ...	2	426	2,567	4,425	279	...	...
Total ... 1935-36 ...	59	36,748	135,648	1,059,186	4,273	..	...
1934-35 ...	60	37,381	147,061	1,050,737	4,974	...	...

* Includes 2,495 gallons

† Includes 2,868 gallons

H.

STATEMENT A.

Liquors in the Bombay Presidency during the year 1935-36.

Fermented Liquors thereunder.		Licenses for Wholesale Vend of Spirits manufactured in the Presidency Proper to the Trade.			Licenses for Wholesale Vend of Fermented Liquors whether manufactured at a Licensed Brewery or Imported by Land or Sea.					Remarks.
public.			Quantity of spirit sold thereunder.			To other licensed vendors.		To the public.		
ed. — Beer.	Beer made in India.	Number of licenses.	To other licensed vendors.	To the public.	Number of licenses.	Beer.	Wines.	Beer.	Wines.	
9	10	11	12	13	14	15	16	17	18	19
Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	...	2	650	...	...	...	...	...	...	
...	...	...	48,364*	...	...	...	...	...	...	
...	3,931	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	3,931	2	49,014*	...	...	...	...	...	...	
...	4,879	2	48,643†	...	...	...	...	...	...	

of rectified spirits.
of rectified spirits.

R. M. MAXWELL,
Commissioner of Excise.

APPENDIX

PROVINCIAL

Statistics of Retail Vend and Consumption of Foreign Proper during

Name of District.	FOREIGN SPIRITS AND FERMENTED							
	Sold under Shop Licenses.				Sold under Hotel or Dak Bungalow Licenses.			
	On Fixed Fees.					Sales thereunder.		
	Number of Licenses.	Sales thereunder.			Number of Licenses.			
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
1	2	3	4	5	6	7	8	9
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1. Ahmedabad ...	7	430	3,126	11,209	16	78	1,205	12,606
2. Kaira ...	4	12	319	325	1	1	3	3
3. Panch Mahals .	2	7	163	226	3	16	63	701
4. Broach ...	3	46	871	1,032	1	2	10	6
5. Surat ...	15	217	3,132	6,178	4	14	131	760
6. Thana ...	12	51	656	4,280	7	20	203	2,344
7. Bombay Suburban.	9	301	1,845	7,062	21	53	985	6,350
8. Bombay ...	113	17,836	63,280	447,751	117	5,324	20,132	236,605
9. Kolaba ...	7	31	176	789	9	19	48	285
10. Ratnagiri ...	7	17	210	512	1	8	53	154
11. Kanara ...	8	100	132	1,264	3	27	33	159
12. Dharwar ...	10	171	705	10,208	3	59	206	1,149
13. Belgaum ...	4	305	1,071	6,475	7	28	306	4,396
14. Bijapur ...	3	8	123	755	2	6	11	44
15. Sholapur ...	8	99	490	7,826	7	80	228	2,823
16. Satara ...	9	102	369	3,541	4	11	22	383
17. Poona ...	27	2,208	6,062	30,703	48	841	2,784	44,778
18. Ahmednagar ...	7	98	501	5,597	10	42	406	18,356
19. Nasik ...	7	138	853	3,301	15	200	661	12,117
20. West Khandesh	3	11	123	1,017	1	4	4	50
21. East Khandesh.	6	82	499	2,558	5	43	227	3,908
Total ... 1935-36 ...	271	22,270	84,706	552,609	285	6,876	27,721	347,977
Total ... 1934-35 ...	273	21,918	85,975	495,879	285	7,228	28,900	362,457

Note.—Columns 6 to 9 include particulars regarding "Ordinary Refreshment
Columns 10 to 13 include particulars regarding
Besides the sales shown in this statement, 284,019 gallons of denatured

I.

STATEMENT B.

Spirits and Fermented Liquors in the Bombay Presidency the year 1935-36.

LIQUORS.				SPIRITS MADE IN INDIA IN PRIVATE DISTILLERIES.							SPIRITS MADE IN OUTSTILLS.	
Sold under Railway Refreshment Room Licenses.				Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.				
	Sales thereunder.				Quantity sold.							
Number of Licenses.	Wines.	Spirits.	Beer.	Number of Licenses.	Spirits intended for human consumption.	Denatured Spirits.	Rectified Spirits.	Rectified Spirits.	Denatured Spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstills.	Quantity sold by them.
10	11	12	13	14	15	16	17	18	19	20	21	22
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
2	5	285	3,758	...	4,403	...	19	60	...	...	...	.....
...	...	...	...	...	40	...	10	...	...	..	...	.....
1	...	2	48	...	7	...	...	...	...	...	...	.....
1	1	13	198	...	...	...	...	...	...	...	...	.....
1	1	41	721	...	...	...	...	...	...	...	...	.....
1	1	27	538	...	...	...	...	...	...	...	...	.....
1	1	269	852	...	...	...	...	...	...	...	...	.....
4	101	600	6,947	...	32,508	...	*818	...	...	...	...	*Includes
2	...	11	344	...	150	...	...	...	...	...	...	733 gals.
...	...	...	...	...	46	...	...	...	...	...	...	sold by rec-
1	...	3	86	...	39	...	...	...	...	...	...	tified spirit
3	1	37	525	7	367	...	1	...	...	...	...	licensees.
2	1	26	407	...	295	...	...	...	...	...	...	.....
1	4	43	352	...	3	...	...	...	...	...	...	.....
2	...	8	718	...	968	...	...	...	...	...	...	.....
8	51	188	1,329	...	576	...	...	...	...	...	...	.....
4	12	144	2,923	...	2,776	...		...	...	...	...	.....
1	1	13	263	...	568	...	...	...	...	...	...	.....
3	3	78	1,847	...	...	...	...	...	...	...	...	.....
1	...	...	...	...	91	...	...	...	...	...	...	.....
1	2	41	1,441	1	398	250	...	...	...	...	...	.....
40	185	1,829	23,297	8	43,235	250	848	60	...	...	...	.....
40	178	1,864	23,394	3	44,509	...	879	7[illegible]	...	...	...	.....

Room" and "Canteen Tenant" licenses.
"Dining Cars" and "Steamer" licenses.
spirit were sold during the year under reference.

R. M. MAXWELL,
Commissioner of Excise.

APPENDIX

Statement showing the number of country liquor shops licensed for of prescribed sale strengths in each British District

Serial No.	District.	Shops licensed for the exclusive sale of 60° U.P. liquor.		Con 1934- 40° U.P.
1	2	3		4
		1934-35.	1935-36.	Gallons.
1	Ahmedabad ...	...	...	88,960
2	Kaira ...	...	...	(30° U.P.) 36 19,914
3	Panch Mahals ...	...	...	4,317
4	Broach ...	...	...	4,241
5	Surat ...	...	...	(30° U.P.) 19,560 761
6	Thana ...	69	69	(30° U.P.) 42,851 3,945
7	Bombay Suburban District...	3	3	(30° U.P.) 8,480 5,580
8	Bombay ...	...	...	462,484
9	Kolaba ...	...	...	29,685
10	Ratnagiri ...	...	...	22,652
11	Kanara { below Ghat ...	7	7	2,173
	{ above Ghat ...	3	3	(30° U.P.) 15,596 7,093
12	Dharwar ...	15*	7	(30° U.P.) 2,342 22,896
13	Belgaum ...	...	...	(30° U.P.) 8,692 266
14	Bijapur ...	19	19	(30° U.P.) 35,093 22
15	Sholapur ..	1	...	(30° U.P.) 8,616 6,887
16	Satara ..	2	1	(30° U.P.) 1,517 7,965
17	Poona ...	16	15	(30° U.P.) 5,614 35,641
18	Ahmednagar ..	...	...	(30° U.P.) 181 12,404
19	Nasik ...	75	60	(30° U.P.) 389 8,893
20	West Khandesh ...	31	28	11,271
21	East Khandesh ...	70	58	(30° U.P.) 1,172 5,474
	Total ...	311	270	(30° U.P.) 651 763,524
				(30° U.P.) 150,796

* Read 15 and 311 for 14 and 310 shown in the last

† In the Reddi

‡ In the Akrani Tract of

J.

the exclusive sale of 60° U.P. spirit and the consumption in terms of the Presidency, during the year 1935-36.

sumption.

35.	1935-36.	
60° U.P.	40° U.P.	60° U.P.
5	6	7
Gallons.	Gallons.	Gallons.
49,088	79,061	48,750
(25° U.P.) 120	(30° U.P.) 31	(25° U.P.) 116
.....	21,708	.....
(25° U.P.)10,878		(25° U.P.) 10,443
27,339	4,276	30,616
(25° U.P.) 1,527		(25° U.P.) 1,750
10,947	3,191	11,606
(25° U.P.) 11,248	(30° U.P.) 14,966	(25° U.P.) 9,952
103,251	544	94,677
(25° U.P.) 26,078	(30° U.P.) 33,438	(25° U.P.) 26,135
143,742	5,077	142,776
(25° U.P.) 749	(30° U.P.) 8,083	(25° U.P.) 744
73,002	5,962	67,870
12,685		(25° U.P.) 80
(25° U.P.) 1,500	466,082	12,543
23,014		(25° U.P.) 2,110
(25° U.P.) 360	32,471	26,295
63,003		(25° U.P.) 588
		65,290
4,087(†)	23,119	3,731(†)
(25° U.P.) 574		(25° U.P.) .564
723(†)		612(†)
2,885	1,746	2,009
(25° U.P.) 334	(30° U.P.) 15,500	(25° U.P.) 435
339	5,856	440
(25° U.P.) 1,394	(30° U.P.) 2,675	(25° U.P.) 1,111
9,424	19,099	6,821
(25° U.P.) 2,040	(30° U.P.) 8,959	(25° U.P.) 1,836
1,137	124	919
(25° U.P.) 1,061	(30° U.P.) 31,452	(25° U.P.) 1,473
4,375	272	5,274
(25° U.P.) 3,397	(30° U.P.) 8,174	(25° U.P.) 4,109
43,415	7,285	39,986
(25° U.P.) 3,486	(30° U.P.) 1,789	(25° U.P.) 3,212
3,592	8,840	3,107
(25° U.P.) 933	(30° U.P.) 6,211	(25° U.P.) 1,380
108,745	40,516	88,680
(25° U.P.) 318	(30° U.P.) 96	(25° U.P.) 396
368	12,461	209
(25° U.P.) 721	(30° U.P.) 473	(25° U.P.) 675
52,926	8,976	57,168
(25° U.P.) 403		(25° U.P.) 637
207,876	13,250	220,805
30,260(‡)	(30° U.P.) 1,311	33,948(‡)
(25° U.P.) 760		(25° U.P.) 687
101,214	8,559	117,511
(25° U.P.) 820	(30° U.P.) 624	(25° U.P.) 1,692
1,076,714	768,475	1,081,031
(25° U.P.) 69,424	(30° U.P.) 133,782	(25° U.P.) 70,737

year's report against Dharwar and Total.
Outstill Area.
West Khandesh.

R. M. MAXWELL,
Commissioner of Excise.

IMPERIAL

Revenue

[Figures in columns 2

Name of District	Country spirits				
	Duty on spirits from distillery	Fees from distilleries	License fees for the sale of distillery spirits	Total receipts from distillery spirits	Receipts from outstills and other systems
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	7,16,802	...	7,82,832	14,99,634	...
Kaira ...	72,853	...	1,58,629	2,31,482	...
	130		*85*	*215*	
Panch Mahals ...	46,443	...	70,911	1,17,354	...
Broach ...	2,17,030	...	1,45,338	3,62,368	...
Surat ...	5,68,493	...	3,13,405	8,81,898	...
	39,238		*7,078*	*46,316*	
Thana ...	5,85,475	...	2,72,830	8,58,305	...
	17,353		*7,631*	*24,984*	
Bombay Suburban District.	3,49,761	...	1,95,334	5,45,095	...
Bombay ...	36,98,821	...	21,29,921	58,28,742	...
Kolaba ...	2,60,662	...	1,47,396	4,08,058	...
	4,972		*1,683*	*6,655*	
Ratnagiri ...	2,45,174	...	1,57,743	4,02,917	469
Kanara ...	99,884	...	64,084	1,63,968	...
Dharwar ...	2,35,916	...	1,51,031	3,86,947	...
	12,288		*5,712*	*18,000*	
Belgaum ...	2,26,678	...	1,13,286	3,39,964	...
	28,542		*16,319*	*44,861*	
Bijapur ...	1,12,130	...	54,567	1,66,697	...
	4,441		*2,075*	*6,516*	
Sholapur ...	2,68,249	...	1,41,350	4,09,599	...
	12,966		*6,567*	*19,533*	
Satara ...	1,25,190	...	1,06,293	2,31,483	...
	37,515		*34,060*	*71,575*	
Poona ...	6,80,439	...	4,11,347	10,91,786	...
	12,577		*7,973*	*20,550*	
Ahmednagar ...	97,268	...	87,736	1,85,004	...
Nasik ...	2,21,817	...	2,45,758	4,67,575	...
West Khandesh ...	3,24,843	...	3,96,759	7,21,602	...
East Khandesh ...	2,79,391	...	2,26,532	5,05,923	...
Nasik Distillery ...	.....	...	.....	.....	...
Dhadgaon Distillery...	.....	...	.....	.....	...
Total ... 1935-36 ...	94,33,319	...	63,73,082	1,58,06,401	469
	1,70,022		*89,183*	*2,59,205*	
1934-35 ...	95,76,959	...	50,61,930	1,46,38,889	400
	1,76,876		*1,05,719*	*2,82,595*	

Note.—The revenue, if any, derived from the excisable articles of different kinds to included in

RETURN I.

for 1935-36.

to 47 are gross.]

Country Fermented Liquors					Malt liquors	
Total receipts from country spirits	Tari—Tree tax receipts	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds, other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beer manufactured in India	License fees for sale of beer manufactured in India or elsewhere
7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14,99,634	525	43,286	.....	43,811	...	...
2,31,482	...	...	.....	.....	...	...
215						
1,17,354	939	4,887	.....	5,826	...	...
3,62,368	24,544	97,967	.....	1,22,511	...	...
8,81,898	8,45,412	8,44,348	.....	16,89,760	...	...
46,316						
8,58,305	4,20,881	2,04,988	.....	6,25,869	...	...
24,984	*3,210*	*1,542*		*4,752*		
5,45,095	1,08,388	1,76,100	.....	2,84,488	...	...
58,28,742	2,64,264	15,38,962	.....	18,03,226	...	2,22,720
4,08,058	15,688	18,218	.....	33,906	...	...
6,655	*1,163*	*1,726*		*2,889*		
4,03,386	1,72,520	1,26,066	.....	2,98,586	...	4
1,63,968	40,983	77,571	.....	1,18,554	...	...
3,86,947	1,21,731	3,92,813	.....	5,14,544	2,166	217
18,000	*8,286*	*18,727*		*27,013*		
3,39,964	87,331	2,12,937	.....	3,00,268	2,638	2,124
44,861	*12,899*	*45,298*		*58,197*		*367*
1,66,697	61,677	1,48,426	.....	2,10,103	...	77
6,516	*1,796*	*5,509*		*7,305*		
4,09,599	82,754	4,01,538	.....	4,84,292	...	...
19,533	*5,421*	*15,041*		*20,462*		
2,31,483	1,321	13,177	.....	14,498	...	...
71,575	*855*	*3,012*		*3,867*		
10,91,786	83,685	3,28,725	.....	4,12,410	132	76
20,550	*242*	*728*		*970*		
1,85,004	1,761	30,051	.....	31,812	...	...
4,67,575	8,463	35,934	.....	44,397	...	
						...
7,21,602	16,674	34,605	.....	51,279	...	
5,05,923	3,297	21,627	.....	24,924	...	...
.....	...	...	.....	.....	...	
.....	...	...	.....	.....	...	...
1,58,06,870	23,62,838	47,52,226	.....	71,15,064	4,936	2,25,218
2,59,205	*33,872*	*91,583*		*1,25,455*		*367*
1,46,39,289	23,04,288	40,70,963	.....	63,75,251	7,422	2,10,923
2,82,595	*32,893*	*99,149*		*1,32,042*		*345*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

IMPERIAL

Revenue for

Name of District	Malt liquors —*contd.*	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)		
	Total receipts from beer	Duty on wines and spirits manufactured in India and classed as foreign liquors	License fees for the sale of foreign liquors generally, whether imported or manufactured in India	Total columns 15 and 16
1	14	15	16	17
	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	11,126	49,859	60,985
Kaira ...	.....	.....	1,087	1,087
Panch Mahals ...	.....	3	1,299	1,302
Broach ...	.....	25	1,763	1,788
Surat ...	.....	90	14,269 *85*	14,359 *85*
Thana ...	.....	.....	7,541	7,541
Bombay Suburban District.	.....	.....	29,288	29,288
Bombay ...	2,22,720	8,48,656	14,52,717	23,01,373
Kolaba ...	.....	.....	3,678	3,678
Ratnagiri ...	4	.....	1,180	1,180
Kanara ...	.....	.....	1,847	1,847
Dharwar ...	2,383	.....	12,305 *114*	12,305 *114*
Belgaum ...	4,762 *367*	.....	12,216 *745*	12,216 *745*
Bijapur ...	77	.....	909	909
Sholapur ...	.....	.....	14,144	14,144
Satara ...	.....	.....	6,964 *1,088*	6,964 *1,088*
Poona ...	203	493	88,233 *225*	88,726 *225*
Ahmednagar ...	.....	.....	19,368	19,368
Nasik ...	.....	1,473	19,173	20,646
West Khandesh ...	.....	.....	1,165	1,165
East Khandesh ...	.....	212	8,652	8,864
Nasik Distillery ...	.....	.....	.....	.....
Dhadgaon Distillery...	.....	.....	.....	.....
Total ... 1935-36 ...	2,30,154 *367*	8,62,078	17,47,657 *2,257*	26,09,735 *2,257*
Total ... 1934-35 ...	2,18,345 *345*	8,77,523	14,87,671 *2,069*	23,65,194 *2,069*

Note.—The revenue, if any, derived from the excisable articles of different kinds to included in

RETURN I—*contd.*

1935-36—contd.

Total of columns 7, 11, 14 and 17	Receipts from Commercial spirits including denatured spirits and medicated wines				
	Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes	Duty on spirits used for other commercial, scientific and industrial purposes	License fees for medicated wines	License fees for commercial spirits	Total of columns 19 to 22
18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16,04,430	621	.....	100	413	1,134
2,32,569	.....	.....	25	163	188
215					
1,24,482	.....	25	.....	85	110
4,86,667	1,17,513	5,199	.....	12,021	1,34,733
25,86,017	.....	.....	350	289	639
46,401					
14,91,715	.....	.....	.....	40	40
29,736				*1*	*1*
8,58,871	.....	.....	25	68	93
1,01,56,061	76,041	35,328	3,925	3,00,997	4,16,291
4,45,642	.....	.....	.....	36	36
9,544					
7,03,156	.....	.....	25	45	70
2,84,369	.....	.....	.....	59	59
9,16,179	.....	.....	.....	247	247
45,127					
6,57,210	.....	.....	.....	201	201
1,04,170				*20*	*20*
3,77,786	.....	.....	.....	37	37
13,821					
9,08,035	.....	.....	50	103	153
39,995				*3*	*3*
2,52,945	.....	.....	.....	162	162
76,530				*193*	*193*
15,93,130	.....	.....	350	440	790
21,745					
2,36,184	.....	.....	25	5	30
5,32,618	.....	.....	.....	213	213
7,74,046	.....	.....	.....	58	58
5,39,711	.....	.....	...	89	89
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
2,57,61,823	1,94,175	40,552	4,875	3,15,771	5,55,373
3,87,284				*217*	*217*
2,35,98,079	2,10,078	38,594	4,098	2,,73511	5,26,281
4,17,051		*1*		*63*	*64*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

Name of District	Sale proceeds of Excise Opium		Opium		
	Cost price	Duty (includes gain on sale)	Duty on opium other than excise opium	License fees for the sale of opium (wholesale and retail)	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (Druggists' permits)
1	24	25	26	27	28
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	51,117	1,38,799	...	73,064	.....
Kaira ...	25,670	69,700	...	26,301	.....
	7,268				
Panch Mahals ...	7,469	20,281	...	9,271	.. ...
	11,103				
Broach ...	13,793	37,452	...	26,239	.....
	12,112				
Surat ...	6,212	16,869	...	13,863	.....
	1,514	*750*			
Thana ...	2,896	7,864	...	9,675	.....
Bombay Suburban District.	5,534	15,024	...	23,150	.....
Bombay ...	44,607	1,21,179	...	1,51,000	.....
	703	*380*			
Kolaba ...	1,614	4,383	...	6,279	.....
Ratnagiri ...	186	505	...	754	.....
Kanara ...	780	2,119	...	697	.....
Dharwar ...	2,696	7,321	...	5,035	.....
	386	*191*			
Belgaum ...	2,260	6,138	...	4,496	.....
	444	*220*			
Bijapur ...	1,470	3,793	...	3,303	.....
	606	*300*			
Sholapur ...	38,450	1,04,410	...	93,553	.....
	10,175	*4,200*			
Satara ...	15,787	42,872	...	45,751	.....
	10,054	*4,980*			
Poona ...	45,465	1,23,453	...	1,63,254	.....
	14,575	*7,220*			
Ahmednagar ...	26,784	72,726	...	83,489	.....
Nasik ...	8,588	23,319	...	44,545	.....
	204	*100*			
West Khandesh ...	6,355	17,258	...	17,605	.....
East Khandesh ...	17,944	48,730	...	47,220	.....
Nasik Distillery ...	...	.....	...	.....	.....
Dhadgaon Distillery...	...	.....	...	.....	.....
Total ... 1935-36 ...	*3,25,677	8,84,195	...	8,48,544	... ..
	69,144	*18,341*			
Total ... 1934-35 ...	2,96,817	9,18,439	...	9,62,285	.....
	74,239	*21,684*			*4,250*

Note.—The revenue, if any, derived from the excisable articles of different kinds to included in

*Opium exclusive of Rs. 4,187 { Cost price ... Rs. 262 / Duty ... " 713 } in respect of the quantities of

" 975

" +3,212 adjustment on account of

" 4,187

RETURN I—*contd.*

Total receipts from opium	Hemp drugs					
	Sale proceeds					
	Ganja		Charas		Bhang	
	Cost price	Duty	Cost price	Duty	Cost price	Duty
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,62,980	...	17,840	...	51,345	...	1,520
		50,220		*14,985*		*2,676*
1,21,671	...	15,690	...	...	...	588
7,268						
37,021	...	3,679	...	...	...	84
11,103						
77,484	...	13,057	...	...	...	136
12,112						
36,944	...	15,630	...	...	...	776
2,264		*8,910*				*808*
20,435	...	9,030	...	...	...	506
43,708	...	1,290	...	...	...	172
3,16,786	...	1,27,860	...	2,63,430	...	17,262
1,083		*24,320*		*2,160*		*1,070*
12,276	...	8,820	...	...	...	324
		120				*8*
1,445	...	7,620	...	...	...	52
3,596	...	13,144	...	...	...	.....
15,052	...	78,362	...	...	...	28
577		*6,750*				
12,894	...	42,786	...	...	...	48
664		*12,060*				*4*
8,566	...	33,475	...	...	...	.....
906		*2,070*				
2,36,413	...	75,090	...	...	...	474
14,375		*5,010*				
1,04,410	...	83,765	...	...	...	434
15,034		*8,308*				*40*
3,32,172	...	1,16,290	...	...	...	4,964
21,795		*270*				
1,82,999	...	55,830	...	...	...	1,563
76,452	..	53,610	...	...	...	2,249
304						
41,218	...	19,365	...	...	...	454
1,13,894	...	40,710	...	...	...	2,212
.....	...	.....	...	...	...	.....
.....	...	... ..	...	...	...	.....
20,58,416	...	8,32,943	...	3,14,775	...	33,846
87,485		*1,18,038*		*17,145*		*4,606*
21,77,541	...	7,85,002	...	2,96,115	...	35,597
1,00,173		*1,25,387*		*19,440*		*3,034*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

opium mentioned in column 36 of the Imperial Return IV.

opium remaining in stock on 1st April 1935 at the Baroda Residency Treasury.

Name of District.	Hemp drugs—*contd.*				
	License fees, wholesale and retail, from				
	Ganja	Charas	Bhang	Medicinal preparations of Hemp Drugs (Druggists' permits)	Warehouse dues
1	36	37	38	39	40
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	57,807	...	...	.....	...
Kaira ...	11,520	...	...	.....	...
Panch Mahals ...	1,951	...	...	.....	...
Broach ...	3,969	...	...	.....	...
Surat ...	11,861	...	...	.....	...
Thana ...	6,980	...	...	.....	...
	324				
Bombay Suburban District.	3,321	...	...	.....	...
Bombay ...	1,71,528	...	...	.....	...
Kolaba ...	8,873	...	...	.....	...
	120				
Ratnagiri ...	6,057	...	...	.....	...
Kanara ...	7,372	...	...	.....	...
Dharwar ...	33,018	...	...	.....	...
	9,359				
Belgaum ...	22,983	...	...	.....	...
	6,232				
Bijapur ...	17,900	...	...	.....	...
	1,245				
Sholapur ...	48,604	...	...	.....	...
	4,712				
Satara ...	28,496	...	...	.....	...
	13,386				
Poona ...	80,406	...	...	.....	...
	3,713				
Ahmednagar ...	36,466	...	...	.....	135
Nasik ...	34,194	...	...	.....	...
West Khandesh ...	9,775	...	...	.....	...
East Khandesh ...	22,638	...	...	.....	...
Nasik Distillery ...	.....	...	...	.....	...
Dhadgaon Distillery...	.....	...	...	.....	...
Total ... 1935-36 ...	6,25,719	...	...	.....	135
	39,091				
Total ... 1934-35 ...	6,69,342	...	...	.....	762
	40,994				

Note.—The revenue, if any, derived from the excisable articles of different kinds to included in

*Rs. 1,945 are accounted for by the Accountant General, Bombay, under the head "Recoveries

RETURN I—*contd.*

Total receipts from hemp drugs	License fees for the sale of cocaine and its allied drugs	Fines and forfeiture	Distilleries			Miscellaneous
			Sale proceeds of spirits	Coopering receipts	Miscellaneous receipts	
41	42	43	44	45	46	47
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,28,512	...	2,611	...	.....	.....	2,091
67,881		*1*				
27,798	...	1,600	...	.....	.....	634
5,714	...	12,971	...	.....	.....	1,668
17,162	...	63	...	.....	.....	837
28,267	...	2,232	...	.....	.....	4,206
9,718						*22*
16,516	...	3,379	...	.....	.....	5,034
324		*20*				*104*
4,783	...	48	...	.....	.....	2,171
5,80,080	...	1,781	...	.....	.....	21,094
27,550						
18,017	...	209	...	.....	.....	934
248						*39*
13,729	...	596	...	.....	.....	2,756
20,516	...	438	...	.....	.....	1,387
1,11,408	...	336	...	.....	.....	2,371
16,109						*199*
65,817	...	108	...	.....	.....	1,907
18,296						*202*
51,375	...	128	...	.....	.....	2,041
3,315						*9*
1,24,168	...	470	...	.....	.....	1,289
9,722		*45*				*229*
1,12,695	...	323	...	.....	.....	724
21,734		*81*				*260*
2,01,660	...	1,279	...	.....	.....	3,853
3,983		*10*				*442*
93,994	...	690	...	.....	.....	845
90,053	...	2,228	...	.....	.....	788
29,594	...	404	...	.....	.....	1,538
65,560	...	448	...	.....	.....	1,368
.....	...	...	24,86,554	29,054	1,07,145	...
.....	...	...	50,777	.....	19	...
18,07,418	...	32,342	25,37,331	29,054	1,07,164	59,536
1,78,880		*157*				1,945*
						1,506
17,86,818	...	34,468	24,80,617	27,844	1,12,190	54,735
1,88,855		*85*				2,775
						2,702

Indian States is shown in italics below the figures relating to British Districts and is not those figures.
of investments in Government Commercial undertakings ".

IMPERIAL RETURN I—*contd.*

Name of District	Grand Total of columns 2 to 47	Deduct from column 48		Total net Excise Revenue in the year 1935-36	Remarks
		Refunds	Expenditure as per Imperial Return II		
1	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	
Ahmedabad ...	20,01,758 *67,882*	19,172	...	.....	
Kaira ...	3,84,460 *7,483*	193	...	.....	
Panch Mahals ...	1,81,966 *11,103*	272	...	.....	
Broach ...	7,16,946 *12,112*	949	...	.....	
Surat ...	26,58,305 *58,405*	1,879	...	.....	
Thana ...	15,37,119 *30,185*	374	...	.....	
Bombay Suburban District.	9,09,674	170	...	.....	
Bombay ...	1,14,92,093 *28,633*	1,22,989 *67,936*	...	.....	
Kolaba ...	4,77,114 *9,831*	252	...	.....	
Ratnagiri ...	7,21,752	289	...	.....	
Kanara ...	3,10,365	550	...	.....	
Dharwar ...	10,45,593 *62,012*	1,352	...	.....	
Belgaum ...	7,38,137 *1,23,352*	2,363 *2,649*	...	.....	
Bijapur ...	4,39,933 *18,051*	1,306	...	.....	
Sholapur ...	12,70,528 *64,369*	284 *50*	...	.....	
Satara ...	4,71,259 *1,13,832*	2,877	...	.....	

Note.—The revenue, if any, derived from the excisable articles of different kinds to Indian States, is shown in italics below the figures relating to British Districts and is not included in these figures.

IMPERIAL RETURN I—*concld.*

Name of District	Grand total of columns 2 to 47	Deduct from column 48		Total net Excise Revenue in the year 1935-36	Remarks
		Refunds	Expenditure as per Imperial Return II		
1	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	
Poona ...	21,32,884 *47,975*	2,415	...	.....	
Ahmednagar ...	5,14,742	98	...	.....	
Nasik ...	7,02,352 *504*	563	...	.....	
West Khandesh ...	8,46,858	833	...	.....	
East Khandesh ...	7,21,070	742	...	.....	
Nasik Distillery ...	.....	...	...	.....	
Dhadgaon Distillery..	.....	...	...	.....	
Total ... 1935-36 ...	3,02,74,908 1,945* 26,73,549 *6,55,529*	1,59,916 3,393† *70,635* *65,152*‡	40,07,684	2,87,79,409 *5,19,742*	
Total ... 1934-35 ...	2,81,77,922 2,775 26,20,651 *7,08,930*	1,35,263 998 *1,06,746* *71,091*	43,01,293	2,63,63,794 *5,31,093*	

Note.—The revenue, if any, derived from the excisable articles of different kinds to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

* Rs. 1,945 are accounted for by the Accountant General, Bombay, under the Head "Recoveries of investments in Government Commercial undertakings."

† Refunds from Nasik Distillery.

‡ *Refunds.*—Other States as mentioned below:—

		Rs.
Sabarkantha	...	30,340
Baroda	...	34,728
Rajkot	...	84
		65,152

R. M. MAXWELL,
Commissioner of Excise.

IMPERIAL

Expenditure for

Name of District.	Pay of officers and establishment.	Allowances other than rewards.	Supplies and services other than rewards.	
			Construction and repairs of Buildings.	Other charges.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Presidency proper, excluding Aden.	11,87,087	2,68,444	.....	.....
Nasik Distillery ...	1,08,385	710	.....	.....
Total 1935-36 ...	12,95,472	2,69,154	.....	.....
„ 1934-35 ...	12,79,181	2,51,523	1,311	.....

Name of District.	Cost of Bhang purchased.	Assignments and compensation.			
		Compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases.	Contribution to Local Boards in lieu of one anna cess on Excise revenue.	Compensation paid to Bombay Municipality.	Compensation paid to private parties.
1	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency proper, excluding Aden.	...	6,44,775	1,55,048	1,43,750	5,919
Nasik Distillery ...	...	.....	.....	.....	.....
Total 1935-36 ...	...	6,44,775	1,55,048	1,43,750	5,919
„ 1934-35 ...	...	7,82,997	1,55,048	1,43,750	4,926

	Rs.
* Allowances ...	62,810
Contingencies ...	41,384
	1,04,194

RETURN II.

the year 1935-36.

Contingencies and special charges other than rewards.	Rewards.	Cost of opium supplied to the Excise Department.	Cost of Ganja purchased.	Cost of Charas purchased.
6	7	8	9	10
Rs.	Rs.	Rs.	Rs.	Rs.
81,814	1,04,194*	2,64,053	.....	.....
9,19,839	.....	.....	.....	.....
10,01,653	1,04,194	2,64,058	.....	.....
10,62,899	93,715	3,95,001†	.....	.....

Additions and alterations to plant and machinery.	Depreciation.	Total charges.	Remarks.
16	17	18	19
Rs.	Rs.	Rs.	
.....	.....	28,55,084	
8,504	1,15,162	11,52,600	
8,504	1,15,162	40,07,684	
12,646	1,18,296	43,01,293	

† Rs. 3,95,001 shown in Imperial Return for 1934-35 included the cost of opium obtained for Sind (Rs. 37,907).

R. M. MAXWELL,
Commissioner of Excise.

IMPERIAL RETURN

Division and District	Manufacture of liquor—Number of				Number of wholesale licenses			
	Breweries	Government distilleries	Private distilleries	Outstill	Country spirits	Liquors other than Commercial spirits, imported or manufactured in India and classed as foreign liquor	Commercial spirits, including denatured spirits and medicated wines	Opium
1	2	3	4	5	6	7	8	9
Ahmedabad ...	...	...	...	...	...	2	15	...
Kaira ...	...	...	...	...	...	.....	15	...
Panch Mahals ...	...	...	...	...	...	.....	1	...
Broach ...	...	...	...	...	...	.....	3	...
Surat ...	...	...	...	...	...	.....	23	...
Thana ...	...	...	...	...	...	.....	...	...
Bombay Suburban District.	...	...	...	...	...	.....	...	...
Bombay ...	...	...	...	...	...	55	71	...
Kolaba ...	...	...	...	...	...	.....	...	...
Ratnagiri ...	...	...	1	1	...	.....	...	...
Kanara ...	...	...	...	...	...	.....	10	...
Dharwar ...	...	...	...	...	...	.....	21	...
Belgaum ...	...	...	...	...	...	2	28	...
Bijapur ...	...	...	...	...	...	.....	8	...
Sholapur ...	...	...	...	...	...	.....	16	...
Satara ...	...	...	...	...	...	.....	13	...
Poona ...	...	...	...	...	...	2	32	...
Ahmednagar ...	...	...	...	...	...	.....	10	...
Nasik ...	...	1	...	...	...	.....	4	...
West Khandesh ...	...	1	...	...	...	.....	2	...
East Khandesh ...	...	...	...	...	...	.....	9	...
Total ...	...	2	1	1	...	61	281	...
Total of previous year.	....	2	1	1	...	62	295	...

(*a*) These are combined wholesale licenses for the sale of Ganja and Bhang. The

* In the Akrani tract of the West Khandesh District.

† The shops in the Kolaba District were 89 instead of 85 shown in this return for

III—Shops and Licenses.

for the sale of			Number of tappers' licenses	Country liquors—Number of shops licensed for the retail sale of						
Ganja	Charas	Bhang		Spirits under distillery system (permanent)	Spirits under distillery system (temporary)	Spirits under outstill system (permanent)	Fermented tari	Unfermented tari	Other country fermented liquors (pachwai, etc.) (Ordinary licenses)	Other country fermented liquors (Home-brewing licenses)
10	11	12	13	14	15	16	17	18	19	20
(a) 2	(a) ...	...	...	73	...	...	2	...	...	...
...	...	...	...	90	...	...	...	...	...	...
...	...	...	...	67	...	...	4	...	...	...
...	...	...	108	37	...	...	16	...	...	...
1	...	...	...	149	...	...	206	...	...	...
...	...	...	1,261	198	...	...	194	...	...	...
...	...	...	269	24	...	...	17	...	...	...
4	...	...	440	234	...	...	127	...	...	...
...	...	...	106	89	...	...	29	...	...	...
...	...	...	850	143	...	2	72	...	...	...
...	...	...	204	103	...	...	112	...	...	...
4	...	...	157	155	...	...	142	...	...	...
2	...	...	134	127	5	...	83	...	...	...
1	...	...	149	77	...	...	113	...	...	...
1	...	...	46	47	...	...	32	...	...	...
2	...	...	32	59	...	...	14	...	...	...
3	...	...	66	52	...	...	33	...	...	...
...	...	...	12	24	...	...	12	...	...	...
...	...	...	81	98	...	...	45	...	...	...
1	...	...	...	138 8*	...	...	17	...	...	...
...	...	...	...	144	...	...	12	...	...	...
21	...	...	3,915	2,128 8*	5	2	1,282	...	...	...
21	...	...	3,859	2,123† 8	6	2	1,284	...	...	...

licenses shown against Ahmedabad and Bombay sell Charas also.

the previous year. Hence the increase.

IMPERIAL RETURN

Division and District	Foreign liquors—Retail licenses—						
	Malt liquors only	Foreign liquors to be consumed on premises and on and off premises	Foreign liquors to be consumed off premises	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens)	Liquors in canteens	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors)
1	21	22	23	24	25	26	27
Ahmedabad ...	...	...	7	13	3	2	6
Kaira ...	...	...	4	1	...	...	5
Panch Mahals ...	...	...	2	3	...	1	2
Broach ...	...	...	3	1	...	1	...
Surat ...	2	...	12	3	...	1	...
Thana ...	...	...	12	7	...	1	3
Bombay Suburban District. ...	...	...	9	21	...	1	29
Bombay ...	...	34	62	108	9	5	218
Kolaba ...	...	...	7	9	...	2	1
Ratnagiri ...	...	...	7	1	..	...	...
Kanara ...	...	...	8	2	...	2	...
Dharwar ...	1	3	9	3	...	3	1
Belgaum ...	3	...	4	2	2	2	3
Bijapur ...	...	...	3	1	...	2	...
Sholapur ...	...	...	8	7	...	2	6
Satara ...	...	...	9	7	...	5	...
Poona ...	1	...	26	38	10	4	72
Ahmednagar ...	3	...	6	2	5	2	1
Nasik ...	...	...	7	11	4	3	1
West Khandesh ...	...	...	3	1	...	1	...
East Khandesh ...	..	...	6	5	...	1	27
Total ...	10	37	214	246	33	41	375
Total of previous year.	10	34	215	244	35	41	367

Note.—The increase in the number of licenses in Columns 14, 31 and 32 as compared with those of the previous year is due to the closing and opening of some shops as shown below :—

Col. 14.		*Col. 31.*		*Col. 32.*	
Ahmedabad ...	1	Poona ...	1	Ahmedabad ...	1
Ratnagiri ...	1	Ahmednagar ...	3	Ratnagiri ...	1
Belgaum ...	1			Kanara ...	1
Satara ...	4			Dharwar ...	2
Poona ...	1			Belgaum ...	1
				Bijapur ...	2
				Poona ...	1
				Ahmednagar ...	4
				East Khandesh ...	6
	8		4		19
Shops were closed ...	3	Shop was closed.	1	Shops were closed ...	5
	5		3		14

III—Shops and Licenses—*contd.*

Number for sale of			Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
Foreign liquors—all other special retail licenses	Rectified spirits and medicated wines (Druggists' permits)	Denatured spirits	Raw opium	Ganja	Charas	Bhang	Opium and its preparations for medical purposes only (Ordinary druggists' permits)	Morphia (Special druggists' permits)	Hemp drugs for medical purposes only (Druggists' permits)	Cocaine (Druggists' permits)
28	29	30	31	32	33	34	35	36	37	38
				(*a*)	(*b*)					
40	7	69	90	29	...	...	97	55	...	64
...	2	31	77	29	...	...	38	29	...	31
7	...	17	42	7	...	...	10	7	...	9
5	...	11	30	13	...	...	33	32	...	26
30	15	43	24	20	...	...	40	40	...	33
...	...	31	18	21	...	...	29	19	...	12
...	...	43	3	5	...	...	31	20	1	8
344	192	500	12	36	...	...	605	625	7	439
...	...	22	20	20	...	...	19	18	1	15
...	1	26	14	21	...	...	29	24	...	23
...	...	27	16	31	...	...	8	8	..	5
...	8	43	29	86	...	...	24	21	...	22
1	...	40	25	60	...	...	36	37	...	25
...	...	23	18	46	...	...	4	3	...	3
9	2	30	58	47	...	...	35	34	...	36
9	1	32	53	41	...	...	13	4	...	16
33	16	71	52	43	...	...	64	11	...	69
...	...	27	66	56	...	...	15	...	1	13
...	...	56	42	38	...	...	22	2	3	17
...	...	21	49	39	...	...	8	5	...	3
...	1	44	92	72	...	...	13	12	...	14
478	245	1,207	830	760	...	...	1,173	1,006	13	883
454	233	1,119	827	746	...	...	1,158	998	13	847

(*a*) These are combined licenses for the retail sale of Ganja and Bhang.

(*b*) Thirty-six shops shown against Bombay and ten shops out of 29 shown against Ahmedabad in Col. 32 sell Charas in addition to Ganja and Bhang.

R. M. MAXWELL,
Commissioner of Excise.

Country

Name of District.	Issues in Imperial gallons.				
	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1 Ahmedabad	123	31	80,292	49,321	68,021
2 Kaira	10,711	...	22,422	...	21,493
3 Panch Mahals	1,869	...	4,404	31,230	16,536
4 Broach	10,078 178	15,485 ...	3,274 132	11,954 1,545	25,146 831

(N) The figures in columns 9 to 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices).

spirits.				Foreign liquors.		
Rates of Duty.		Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
				Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6		7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.	No fixed selling prices have been prescribed.			
(25° U. P.) 8 7 0 (*a-1*) 2 15 0 (*a-2*) (30° U. P.) 2 12 0 (*a-2*)	(40° U. P.) 6 12 0 (*a-1*) 2 4 0 (*a-2*) (60° U. P.) 4 8 0 (*a-1*) 1 6 0 (*a-2*)	1 14 0		4,616	513	27,573
(25° U. P.) 2 10 0	(40° U. P.) 2 0 0	1 14 0		322	13	328
(25° U. P.) 2 4 0 (*b*) 2 6 0 (*b-1*)	(40° U. P.) 1 13 0 (*b-2*) 1 11 0 (*b-3*) (60° U. P.) 1 2 0 (*b-2*) 1 0 0 (*b-3*)	1 14 0		228	23	975
(25° U. P.) 5 10 0 (*c-1*) (30° U. P.) 6 12 0 (*c*) 5 10 0 (*c-2*)	(40° U. P.) ..... (60° U. P.) 3 14 0 (*c*) 3 4 0 (*c-2*) 2 10 0 (*c-1*)	1 14 0		520	49	1,236

gallons and not L. P.

are shown in "Black type" below the figures relating to British districts, and not

Name of District.	Country Issues in Imperial gallons. At strength of 25° U. P.	30° U. P.	40° U. P.	60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4.
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
5 Surat	28,284 2,493	34,910 2,145	701 6	93,933 2,025	85,650 4,185
6 Thana	759 2	8,095 94	5,070 62	143,755 5,279	66,780 2,215
7 Bombay Suburban District ...	86	...	6,039	68,505	31,090
8 Bombay	2,143	...	466,419	12,582	286,492
9 Kolaba	605 20	... ...	32,740 542	26,624 669	30,747 608

(N) The figures in columns 9 to 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—CONSUMPTION (RATES OF DUTIES AND PRICES)—*contd.*

spirits.			Foreign liquors.		
Rates of Duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
			Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p. (25° U. P.) 6 12 0 (*d*) 6 7 0 (*d-1*) 5 10 0 (*d-2*) and (*d-3*) 4 8 0 (*d-4*) 4 1 0 (*d-5*) / Rs. a. p. (40° U. P.) ..... (60° U. P.) 3 6 0 (*d*), (*d-1*), (*d-3*) (*d-6*) and (*d-7*) 2 13 0 (*d-2*) and (*d-8*) 2 4 0 (*d-4*) and (*d-9*) 2 0 0 (*d-5*) and (*d-10*)	Rs. a. p. 1 15 9	No fixed selling prices have been prescribed.	2,573	232	7,659
(36° U. P.) 6 12 0 (*d-6*) 5 10 0 (*d-7*) and (*d-8*) 4 8 0 (*d-9*) 3 12 0 (*d-10*)					
(25° U. P.) ..... (36° U. P.) 6 12 0 (*e*) 4 8 0 (*e-1*) 5 10 0 (*e-2*) / (40° U. P.) ..... (60° U. P.) 3 14 0 (*e*) 2 10 0 (*e-1*) 3 4 0 (*e-2*)	2 0 0		465	72	7,162
..... / (40° U. P.) 6 12 0 (60° U. P.) 4 8 0	2 0 0		1,978	355	14,264
..... / (40° U. P.) 7 12 0 (60° U. P.) 5 0 0	2 4 0		84,012	23,261	691,303
..... / (40° U. P.) 5 1 0 (60° U. P.) 3 6 0	2 0 0		235	50	1,418

gallons and not L. P.

are shown in "Black type" below the figures relating to British districts, and not

Country

Name of District.	Issues in Imperial gallons.				
	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
10 Ratnagiri	325* 565 287†	... ...	818* 22,282 ...	4,687* 62,664 1,443†	... 42,260 ...
11 Kanara ... Below Ghat ...	458	15,996	1,829	2,020	13,447
11 Kanara ... Above Ghat ...	1,159	2,716	6,063	484	6,602
12 Dharwar	1,884 69	9,422 375	19,809 1,569	6,867 ...	22,641 1,256
13 Belgaum	1,494 21	32,164 5,713	131 ...	996 5	24,112 4,017
14 Bijapur	4,320 59	8,507 585	283 2	5,495 ...	11,563 455
15 Sholàpur	3,223 620	1,830 ...	7,403 863	40,351 560	24,280 1,207
16 Satara	1,432 623	6,190 3,920	8,743 964	3,036 ...	11,867 3,789
17 Poona	425 ...	103 ...	40,930 1,035	88,780 1,350	60,461 1,161

* Kaju liquor.

† Toddy liquor.

(N) The figures in columns 9 to 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices)—*contd.*

spirits.				Foreign liquors.		
Rates of Duty.		Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
				Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6		7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.				
.....	(40° U. P.) 3 10 0 (60° U. P.) 2 7 0	1 15 0	No fixed selling prices have been prescribed.	263	25	666
(30° U. P.) 2 12 0	(60° U. P.) 1 8 0					
(25° U. P.) 5 13 0 (*f*) 3 0 0 (*f-1*) (30° U. P.) 5 7 0 (*f*) 2 12 0 (*f-1*) 2 12 0 (*f-2*)	(40° U. P.) 4 11 0 (*f*) (60° U. P.) 3 10 0 (*f*) 1 8 0 (*f-1*) 1 8 0 (*f-2*)	1 15 0 1 12 0		168	127	1,509
(25° U. P.) 6 12 0 (*g*) 5 13 0 (*g-1*) (30° U. P.) 6 12 0 (*g-2*) 5 7 0 (*g-3*) and (*g-4*)	(40° U. P.) 6 12 0 (*g-5*) 5 7 0 (*g-4*) (60° U. P.) 4 8 0 (*g-5*) 3 14 0 (*g-2*) 3 10 0 (*g-4*) 3 2 0 (*g-3*)	1 12 0		948	231	10,037
(25° U. P.) 3 0 0 (*h*) (30° U. P.) 6 12 0 (*h-1*) 6 3 0 (*h-2*)	(40° U. P.) ..... (60° U. P.) 3 10 0 (*h-1*) 3 9 0 (*h-2*)	1 12 0		1,403	334	7,742
(25° U. P.) 7 4 0 (30° U. P.) 6 12 0	(40° U. P.) ..... (60° U. P.) 3 14 0	1 12 0		176	18	1,151
(25° U. P.) 8 7 0 (*i*) 7 4 0 (*i-1*) (30° U. P.) 6 12 0 (*i-2*)	(40° U. P.) 6 12 0 (*i-2*) (60° U. F.) 4 8 0 (*i*) 4 8 0 (*i-2*) 3 6 0 (*i-1*)	1 13 4		726	179	11,367
(25° U. P.) ..... (30° U. P.) 6 12 0 (*j*) and (*j-1*)	(40° U. P.) 6 12 0 (*j-2*) (60° U. P.) 4 8 0 (*j-2*) 3 14 0 (*j-1*)	1 13 4		579	164	5,253
(25° U. P.) ..... (30° U. P.) 5 10 0 (*p*)	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0 3 12 0 (*p*)	1 13 4		8,990	3,061	78,125

gallons and not L. P.
are shown in "Black type" below the figures relating to British districts, and not

Country

Name of District.	Issues in Imperial gallons.				
	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
18 Ahmednagar	811	505	12,994	810	8,882
19 Nasik	643	...	9,200	58,139	29,258
20 West Khandesh	718	1,362	13,509	221,222 34,626*	111,937
21 East Khandesh... ...	1,727	669	8,804	119,715	54,932
Total ... 1935-36 ...	74,129 4,085	137,985 12,832	774,159 5,175	1,093,739 11,433	†1,054,197 19,724
1934-35 ...	72,862 4,326	158,623 12,711	766,831 5,285	10,94,833 18,620	10,63,722‡ 22,761

* Issues to Akrani area.

† Includes 20 proof gallons for fortification.

‡ Read 72,862, 10,94,833 and 10,63,722 for 72,139, 10,90,746 and 10,61,545 shown under 25° U. P., 60° U. P. and L. P. in columns 2, 4 and 5 against the total for the year 1934-35.

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices)—*contd.*

spirits.			Foreign liquors.		
Rates of duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
			Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.			
	(40° U. P.)				
(25° U. P.)	6 12 0 (*k-4*)				
7 4 0 (*k*)	4 8 0 (*k-3*)				
(30° U. P.)	(60° U. P.)				
7 14 0 (*k-1*)	4 8 0 (*k-1*)	1 13 0	920	141	24,216
6 12 0 (*k-2*)	(*k-2*) and (*k-4*)				
	3 6 0 (*k*)				
	3 0 0 (*k-3*)				
	(40° U. P.)				
(25° U. P.)	5 7 0 (*l-1*)				
.....	4 8 0 (*l-3*)				
	2 4 0 (*l 2*)				
(30° U. P.)	(60° U. P.)	1 13 0	1,157	341	17,265
4 8 0 (*l*)	3 10 0 (*l-1*)				
	3 0 0 (*l-3*)				
	2 4 0 (*l*)				
	1 4 0 (*l-2*)				
	(40° U. P.)				
(25° U. P.)	3 12 0 (*m-3*)				
3 2 0 (*m*)	3 9 0 (*m-4*)				
2 11 0 (*m-1*)	2 8 0 (*m-5*)				
	(60° U. P.)	1 13 0	127	15	1,067
(30° U. P.)	2 4 0 (*m 3*)				
2 8 0 (*m 2*)	1 12 0 (*m-4*)				
	1 0 0 (*m*)				
	1 0 0 (*m 1*)				
	(*m-2*) and (*m-5*)				
	(40° U. P.)				
(25° U. P.)	4 8 0 (*n*)				
5 3 0 (*n-2*)	4 2 0 (*n-1*)				
	3 3 0 (*n-3*)				
(30° U. P.)	and (*n 6*)				
3 12 0 (*n-5*)	(60° U. P.)	1 13 0	767	127	7,907
2 8 0 (*n-4*)	3 0 0 (*n*)				
	2 8 0 (*n-1*)				
	1 8 0 (*n-2*)				
	1 8 0 (*n-3*)				
	(*n-5*) and (*n-6*)				
	1 0 0 (*n-4*)				
.....	.....	...	111,173	29,331	918,223
...	.....	...	113,5 0	29 324	875,020

No fixed selling prices have been prescribed.

gallons and not L. P.
are shown in "Black type" below the figures relating to British districts, and not

IMPERIAL RETURN

Name of District.	Foreign liquors—*contd.*		Commercial spirits.		
	Liquors manufactured in India and classed as foreign liquors.				
	Spirits in Imperial London gallons, proof (N).	Malt liquors in Imperial gallons.	Imperial spirits in Rectified gallons.	Imperial spirits in Denatured gallons.	Imperial wines in Medicated gallons.
1	12	13	14	15	16
1 Ahmedabad	4,403	...	19	20,718	...
2 Kaira	40	...	10	3,085	...
3 Panch Mahals	7	...	...	1,335	...
4 Broach	374	...	...	2,491	...
5 Surat	731	...	2	9,362	...
6 Thana	421	...	...	4,535	...
7 Bombay Suburban District ...	1,121	...	...	5,804	...
8 Bombay	32,508	...	818	177,047	...
9 Kolaba	150	...	...	1,277	...
10 Ratnagiri	46	...	...	1,718	...
11 Kanara ... { Below Ghat ... / Above Ghat ... }	39	...	...	1,698	...
12 Dharwar	367	1,845	1	5,205	...
13 Belgaum	295	3,536	...	10,453	...
14 Bijapur	4	...	...	2,440	...
15 Sholapur	968	...	...	3,254	...
16 Satara	576	...	...	2,931	...
17 Poona	2,776	279	18	15,635	...
18 Ahmednagar	568	...	...	3,466	...
19 Nasik	435	...	...	5,791	...
20 West Khandesh	91	...	...	2,232	...
21 East Khandesh	398	...	...	3,442	...
Total ... 1934-35 ...	46,318	5,660	868	284,019	...
Total ... 1933-34 ...	47,683	6,710	894	265,850	...

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in these figures.

* (See remarks column

IV—Consumption (Rates of Duties and Prices)—*contd.*

Opium and other drugs.

Issues in seers of excise Opium.	Retail sales in seers of other Opium (e.g., Punjab grown, Punjab Hill States and Malwa).	Wholesale price of Opium to retail vendors per seer.		Average retail price of Opium per seer.	Sales of Morphia in lbs. oz. grs.	Charas.			
		Cost price.	Duty.			Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.
17	18	19	20	21	22	23	24	25	26
		Rs.	Rs.		Lbs. oz. grs.		Rs.	Rs.	
2,532	...	75	...		55 9 117	1,135	...	45	
1,271	...	75	...		28 15 27	...	...	...	
360									
870	...	75	...		1 0 54	...	...	...	
550									
683	...	75	...		6 1 15	...	...	...	
600									
308	...	75	...		2 10 307	...	...	...	
75									
143	...	75	...		3 8 262	...	...	...	
274	...	75	...		5 0 175	...	...	...	
2,210	...	75	...		9 15 303	5,812	...	45	
38									
80	...	75	...		0 0 276	...	...	...	
12	...	75	...		0 1 147	...	...	...	
39	...	75	...		0 3 122	...	...	...	
137	...	75	...		0 0 325	...	...	...	
19									
112	...	75	...		6 5 125	...	...	...	
22									
73	...	75	..		0 0 8	...	...	...	
30									
1,905	...	75	...		11 11 13	...	...	...	
504									
782	...	75	...		0 8 253	...	...	...	
498									
2,252	...	75	...		1 0 255	...	...	...	
722									
1,327	...	75	...		1 8 157	...	...	...	
425	...	75	...		11 12 308	...	...	...	
10									
315	...	75	...		2 15 5	...	...	...	
889	...	75	...		1 2 197	...	...	...	
16,139	...	...	...		150 2 388	6,947	...	...	
3,428									
16,228	...	...	...		156 3 408	6,632	...	...	
3,994									

No fixed selling prices have been prescribed.

No fixed selling prices have been prescribed.

gallons and not L. P.

are shown in "Black type" below the figures relating to British districts, and not

at page 79.)

IMPERIAL RETURN

Name of District.	Opium and Ganja.				Bhang.	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
Ahmedabad	409	...	30		371	...
2 Kaira	660 3	...	30		167 1	...
3 Panch Mahals	148	...	30		86	...
4 Broach	422	...	30		74	...
5 Surat	461	...	30		165	...
6 Thana	308 12	...	30		130 2	...
7 Bombay Suburban District ...	171	...	30		118	...
8 Bombay	4,052	...	30		4,262	...

No fixed selling prices have been prescribed.

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—Consumption (Rates of Duties and Prices)—*contd.*

other drugs—*contd.*

Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs. oz. and grs.	Remarks.
33	34	35	36
Rs.	No fixed selling prices have been prescribed.	Lbs. oz. grs.	
4		0 10 105	(*a-1*) Ahmedabad City, Cantonment and 6 miles round including the shops of Sarkhej, Naroda, Sabarmati, Odhav, Vatwa and Thaltej shops.
			(*a-2*) Rest of the District.
			(*b*) Sagwada in Godhra Taluka; Kalol and Malav in Kalol Taluka; Halol and Champaner in Halol Mahal; Garbada, Navagam, Borkheda and Jaswada in Dohad Taluka; Jhalod, Bilwani and Pethapur in Jhalod Mahal.
4		0 1 65	(*b-1*) Rest of the Panch Mahals Sub-Division.
			(*b-2*) Urban area shops of Godhra and Dohad Towns.
			(*b-3*) Rural area shops. (Rest of the Panch Mahals Sub-Division.)
			(*c*) Broach City and five miles round including Ankleshwar Town and Ankleshwar Railway Station.
			(*c-1*) Border shops.
			(*c-2*) Other Non-Border shops.
4		0 0 38	(*d*) Nana-Varacha, Suwali and Dhav in Chorasi Taluka; Pardi and Umarsadi in Bulsar Taluka; Puna and Saroli in Sachin State.
			(*d-1*) Obhla, Olpad and Saroli in Olpad Taluka.
			(*d-2*) Sayan in Olpad Taluka, Bhimpor, Bonad, Dumas, Sachin, Traj and Un in Sachin State.
4		0 6 163	(*d-3*) Bhagwa, Dandi, Karanj, Pinjrat and Kudiana in Olpad Taluka.
			(*d-4*) Kim Kathodra in Olpad Taluka; Puni in Bardoli Taluka; Amalsad, Vagrei, Dholai, Ashtagam, Att. Jalalpur, Kacholi, Medheribhat, Matwad, Onjal, Panar, Saloj, Saribujrag, Sisodra and Abrama in Jalalpur Taluka;
4		0 1 27	Chikhli, Degam, Andhul Hond, Samroli and Undach in Chikhli Taluka; Sumta, Chibadkach, Bagwada, Kolak, Vapi, Rentalav, Ambach, Chival, Goima, Karaya, Lakhamapur, Rohina, Tarmaliya, Vagchipa, Danti, Dungra and Lawachha in Bulsar Taluka; Kansad, Lajpur, Vedcha and Vasan in Sachin State.
4		0 0 142	(*d-5*) Amalsadi, Bodhan, Dhadwada Devgadh, Borigala, Zab, Gadwadi, Kamlapur, Ladkuwa, Mandvi Nos. 1 and 2, Moticher, Patal, Patna, Tadieshwar, Khareda, Tarsadabargama and Moritha in Mandvi Taluka; Akoti, Bardoli Nos. 1 and 2, Kadod Nos. 1 and 2, Khoj, Mota, Rajpura, Varad in Bardoli Taluka.
4		0 0 59	(*d-6*) Surat City (10 shops), Amroli, Bhatha, Katargam, Magdalla, Rander Nos. 1 and 2, Vesu and Ichhapur in Chorasi Taluka; Bulsar, Khatriwad and Shapurjiniwadi in Bulsar Taluka and Udhna in Sachin State.
			(*d-7*) Kosamba and Dhamdachi in Bulsar Taluka.
4		9 13 119	(*d-8*) Gavier in Sachin State.

in "Black type" below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN

Opium and

Name of District.	Ganja.				Bhang.	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
9 Kolaba	329 5	...	30		69 1	...
10 Ratnagiri	290	...	30		18	...
11 Kanara { Below Ghat ... / Above Ghat ... }	510	...	30		...	...
12 Dharwar	2,159 548	...	30		7	...
13 Belgaum	1,219 390	...	30		10 8	...
14 Bijapur	1,120 79	...	30		1	...
15 Sholapur	2,282 355	...	30		123 2	...
16 Satara	2,175 875	...	30		58 46	...

No fixed selling prices have been prescribed.

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—Consumption (Rates of Duties and Prices)—*contd.*

other drugs—*contd.*

Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs. oz. and grs.	Remarks.
33	34	35	36
Rs.		Lbs. oz. grs.	
4		0 0 63	(*d-9*) Supa in Bardoli Taluka; Naghdara and Uget in Jalalpore Taluka; Hinglach, Magoddungri, Parnera and Untadi in Bulsar Taluka. (*d-10*) Balda, Kikwad, Manekpur, Gurali, Surbhon, Vadoli, Vankaner, Rajwad, Vanskui, Sejwad, Junwani Ambach, Bajipura, Buhari, Hathuka Kalamkui' and Valod in Bardoli Taluka and Valod Mahal; Kaliari, Khergam, Mahadhara, Kankuwa, Sadadwel, Vad, Atgam, Kalwada, Gorgaum Khajuri Pallan, Bodwank, Ranverikala, Vazna and Gandeva in Chikhli Taluka; Bodlai, Dulsad, Gadaria, Gumla, Kanjan, Kaparia, Kabda and Chichai in Bulsar Taluka. (*e*) Thana Mahal and Bassein Taluka including Thana and Bassein Towns. (*e-1*) Umbergaon Petha. (*e-2*) Rest of the District.
4		0 2 376	(*f*) Above Ghat area excluding Supa Petha and Arabail Shop in Yellapur Taluka. (*f-1*) Supa Petha. (*f 2*) Arbail Shop in Yellapur Taluka.
4	No fixed selling prices have been prescribed.	0 0 18	(*g*) Nargol and Kotumachgi shops. (*g-1*) Border shops on the Hyderabad frontier within 3 miles belt. (*g-2*) Hongal, Shiggaon and Kalghatgi Talukas and the Urban areas of the Rannebennur Town, Bydgi Town, Haveri Town and five miles round.
4		0 0 376	(*g-3*) Rural Areas of Rannebennur, Haveri and Hirrekerrur Talukas (excluding the urban areas of Rannebennur Town, Bedgi Town and Haveri Town and five miles round) and the leased area of Miraj (Senior) State.
4		0 1 18	(*g-4*) Rural areas of Gadag Taluka (excluding the Urban area of Gadag Betagiri Town and five miles round) and the leased area of the Sangli State. (*g-5*) Rest of the District. (*h*) Border shops of Kankumbi. (*h-1*) Belgaum City and Cantonment. (*h-2*) Rest of the District.
4		.....	(*i*) Applicable to new border shops. (*i-1*) Applicable to old border shops. (*i-2*) Rest of the District. (*j*) Border shops including shops in the leased States bordering on the Kolhapur State.
4		0 2 25	(*j-1*) Shirala, Islampur, Tasgaon, Ashta, Vita shops, Sawlaj, Palus, Bhilwadi, Ped and Visapur in Tasgaon Taluka, Wangi, Bagewadi Tandoli and Bilawadi in Khanapur Taluka, Chikurde, Kanegaon and Shiggaon in Walva Taluka, Arlch, Sagaon Mangle, Charan and Punwat in Shirala Petha and Biradsiddhache-Kawthe and Deshing in Miraj (Junior) State and any shop that may be opened in the south of the Satara District and Karad and Patan Talukas, the Kadegaon and Khanapur shops in Khanapur Taluka, the Pus sawli shop in Khatav Taluka, the Magaon, Mole Dhelgaon and Patgaon shops, the Kawlapur, Ghogaon and Mahankal-Kawthe shops in the Sangli State.
4		0 2 31	(*j 2*) Rest of the District.

in "Black type" below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN

Opium and

Name of District.	Ganja.				Bhang.	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
17 Poona	3,579 248	...	30	No fixed selling prices have been prescribed.	1,242 12	...
18 Ahmednagar	1,634	...	30		317	...
19 Nasik	1,776	...	30		557	...
20 West Khandesh	594	...	30		142	...
21 East Khandesh	1,414	...	30		568	...
Total ... 1935-36 ...	25,722 2,515	...	...	...	8,485 72	...
Total ... 1934-35 ...	24,576 2,843	...	...	...	8,575 139	...

* Read 13-7-137 for 13-7-363 in column 35 against total for the year 1934-35.

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—CONSUMPTION (RATES OF DUTIES AND PRICES)—*concld.*

other drugs—*concld.*

Duty per seer.	Retail price per seer.	Sale of Cocaine in lbs. oz. and grs.	Remarks.
33	34	35	36
Rs.	No fixed selling prices have been prescribed.	Lbs. oz. grs.	(*p*) Ambegaon in Khed Taluka, Madh, Jalwandi and Inglun in Junner Taluka. (*k*) Jamkhed Border shop only. (*k-1*) Pathardi Border shop only. (*k-2*) Shops in Akola Taluka. (*k-3*) Kopergaon and Rahta shops. (*k-4*) Rate of the District. (*l*) Bolthan and Malegaon Kannad shops. (*l-1*) Nasik City. (*l-2*) Peint Mahal. (*l-3*) Rest of the District. (*m*) Border shops in Shirpur and Shahada Talukas and Raisingpur and Khapur shops in Taloda Taluka. (*m-1*) Border shops in Taloda Taluka except Raisingpur and Khapur shops. (*m-2*) All shops in Nawapu Petha and Border shops in Nandurbar and Sakri Taluka. (*m-3*) Dhulia and Sindkheda Talukas. (*m-4*) All shops in Shirpur and Shahada Talukas except the border shops within 6 miles of the Indian State Border. (*m-5*) Rest of the shops in Nandurbar, Sakri and Taloda Talukas. (*n*) Bhusawal Town. (*n-1*) Bhusawal (excluding Bhusawal Town area), Raver, (excluding Pal shop), Jalgaon, Erandol, Amalner, Parola, Yawal and Chopda Talukas. (*n-2*) Pal shop in Raver Taluka. (*n-3*) Edlabad Petha. (*n-4*) Border shops within 3 miles of the Indian State border in Pachora, Chalisgaon and Jamner Talukas. (*n-5*) Border shops within 6 miles but beyond 3 miles of the Indian States Border in Pachora, Chalisgaon and Jamner Talukas. (*n-6*) Rest of the shops in Pachora Taluka (Including Bhadgaon Petha) Jamner and Chalisgaon Talukas.
4		0 5 196	
4		0 0 24	
4		0 0 382	
4		0 0 3	
4		0 0 193	†Exclusive issues to Zanzibar.
...	...	11 10 235	
...	...	13 7 137*	

in "Black type" below the figures relating to British districts, and not included in those figures

R. M. MAXWELL,
Commissioner of Excise.

IMPERIAL RETURN No. IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond.

Description of excisable articles.	Imports.													
	Duty paid.													
	From Calcutta.		From Ranaghat.		From United Provinces.		From Madras.		From Baroda.		From Bhavnagar.		From Bangalore.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	41 B. Gs.†	...	...	...	...	...	...	...
Spirits ...	1,744·2	44,695	...	...	72·3	1,853	184 B. Gs.† 14·3	366	2,944·4*	75,232	...	...	...	...
Beer ...	...	...	...	...	...	...	616 B. Gs.† 20	15	...	...	...	...	6,261	3,955
Spirituous Medicinal and Toilet preparations.	1,526·5	7,632	3·8	19	...	...	...	...	9,232·3	46,237	16·3	83	...	...
Essences ...	...	...	...	...	...	...	...	...	21·2	543	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	26·9	689	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Includes 8·5 P. Gs. of imported duty free.

† These imports were made by Messrs. Spencer & Co., the Railway Co-operative Stores, Hubli from Madras and the customs duty thereon was paid at Madras at the time of import.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—contd.

Description of excisable articles.	Imports—*contd.*									
	Duty paid—*contd.*				In bond.					
	From Hyderabad (Deccan).		Total.							
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	From Rosa.	From Cawnpore.	From Baroda.	From Calcutta.	From Hoshiarpur.	Total.
1	16	17	18	19	20	21	22	23	24	25
		Rs.		Rs.						
Rum ...	...	...	...	...	13,784	...	...	...	...	13,784
Wines ...	...	...	41 B.Gs.	...	...	...	...	...	...	...
Spirits ...	...	...	4,775·2 184 B.Gs.	1,22,146	...	3,261	27,039	7,156	...	37,456
Beer ...	...	...	6,281 616 B.Gs.	3,970	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	7·0	35	10,785·9	54,006	...	...	...	...	...	...
Essences ...	...	...	21·2	513	...	...	...	...	...	...
Perfumed Spirits ...	...	...	26·9	689	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	Mds. 287	Mds. 287
Charas ...	...	...	...	...	...	...	...	...	Mds. 206	Mds. 206

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—contd.

Description of excisable articles.	Exports.													
	Duty paid.													
	To													
	Bengal.		Central Provinces.		North West Frontier Province.		Madras.		United Provinces.		Jaipur State.		Total.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
1	26	27	28	29	30	31	32	33	34	35	36	37	38	39
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	91·0	1,991	10·4	158	24·7	432	75·0	1,643	7·8	171	65·0	...*	273·9	4,395
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations. ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* The amount of duty is not known as it was recovered at the Jaipur Treasury.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—contd.

Description of excisable articles.	Exports—*contd.*																	
	In bond—*contd.*																	
	To—*contd.*																	
	Punjab.	Baroda.	Mysore.	Hyderabad (Nizam).	Central Provinces.	United Provinces.	Central India Agency.	North-West Frontier Province.	Akkalkot.	Aundh.	Barwani.	Balasinor.	Bikaner.	Mandvi (Cutch).	Chhota Udaipur.	Dewas Senior.	Dhar.	Dhragandhra.
1	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	295 4*	808 359*	1	49 94*	218*	3*	15*	49*	16*	22*	118*	29*	299*	23*	112*	23*	196*	39*
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Denotes the quantities exported duty free.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—contd.

Exports—*contd.*

In bond—*contd.*

To—*contd.*

Description of excisable articles.	Gondal.	Indore.	Idar.	Junagad.	Jabhua.	Jobhat.	Jath.	Jodhpur.	Kolhapur.	Kashmir.	Khairpur.	Bhavnagar.	Kurundwad.	Mandwa.	Morvi.	Miraj.	Nawanagar.	Panna.
1	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	4*	15*	105*	191*	42*	25*	18*	30*	160*	21*	85*	96*	89*	14*	72*	92*	53*	26*
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Denotes the quantities exported duty free.

IMPERIAL RETURN No. IV-A—*concld.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—concld.

Description of excisable articles.	Exports—*concld.*																		
	In bond—*concld.*																		
	To—*concld.*																		
	Ratlam.	Rajpipla.	Rajgarh.	Ramdurg.	Rewakantha.	Raghogarh.	Sant.	Siroli.	Sheikhpurirai.	Sangli.	Tharad.	Tharoach.	Travancore.	Vijayanagar.	Wadhwan.	Wankaner.	Jaipur.	Rampur.
1	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	163*	205*	60*	20*	4*	6*	18*	104*	5*	116*	7*	5*	16*	23	17*	14*	10*	37*	
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Denotes the quantities exported duty free.

R. M. MAXWELL,
Commissioner of Excise.

Serial No.	Division and District.	Area in square miles.			Population (in thousands).		
		Outstill system.	Distillery system.		Outstill system.	Distillery system.	
	1	2	3		4	5	
			Urban	Rural		Urban	Rural
1	Ahmedabad ...	...	16	3,800	...	384	615
2	Kaira ...	...	57	1,538	...	112	629
3	Panch Mahals ...	...	9	1,597	...	51	403
4	Broach ...	...	5	1,462	...	46	288
5	Surat ...	...	5	1,647	...	124	569
6	Thana ...	...	19	3,402	...	98	738
7	Bombay Suburban ...	...	21	133	...	111	68
8	Bombay ...	...	22	...	...	1,161	...
9	Kolaba ...	...	10	2,150	...	41	587
10	Ratnagiri ...	5	18	3,975	4	54	1,244
11	Kanara ...	...	34	3,915	...	59	359
12	Dharwar ...	...	14·6	4,589·4	...	217	885
13	Belgaum ...	...	15·3	4,633·4	...	108	969
14	Bijapur ...	...	11	5,696	...	86	783
15	Sholapur ...	...	58	4,498	...	212	665
16	Satara ...	...	17	4,891	...	112	1,067
17	Poona ...	...	30	5,327	...	281	888
18	Ahmednagar ...	...	10	6,619	...	69	919
19	Nasik ...	...	21	5,858	...	159	841
20	West Khandesh ...	...	7	5,491	...	94	677
21	East Khandesh ...	...	19	4,532	...	203	1,003
	Total for 1935-36 ...	5	418·9	75,753·8	4	3,782	14,197
	Total of previous year 1934-35 ...	5	398·3	75,774·4	4	3,764	14,215

RETURN V.

Number of square miles per shop.

Country spirit.			Opium.		Ganja.		Charas.		Bhang.	
Out-still area.	Distillery area.									
6	7		8		9		10		11	
	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
...	0·6	80·9	0·8	54·3	0·9	345·5	1·1	...	...	...
...	4·8	19·7	6·3	22·6	6·3	76·9	...	...	...	...
...	1·8	25·8	3·0	40·9	4·5	319·4	...	...	...	...
...	0·7	48·7	0·8	60·9	1·2	162·4	...	...	...	...
...	0·4	12·2	0·8	96·9	1·1	109·8	...	...	...	...
...	0·86	19·33	1·9	425·3	1·73	340·2	...	...	...	...
...	1·9	10·23	7·0	...	5·25	133	...	...	...	...
...	0·09	...	1·8	...	0·6	...	0·6	...	...	...
...	0·91	27·6	1·7	153·7	1·7	153·7	...	...	...	...
2·5	1·8	29·89	4·5	397·5	4·5	233·82	...	...	...	...
...	2·61	43·5	4·85	435·0	4·25	170·21	...	...	...	...
...	0·77	33·75	1·33	254·97	1·13	62·87	...	...	...	...
...	0·9	42·12	1·53	308·89	1·09	100·73	...	...	...	...
...	1·0	86·30	2·2	438·15	0·57	146·05	...	...	...	...
...	3·4	149·9	5·8	93·7	5·8	121·6	...	...	...	...
...	1·1	111·2	1·4	119·3	1·4	168·7	...	...	...	...
...	1·3	190·3	1·3	183·7	1·3	280·4	...	...	...	...
...	2·0	348·4	2·5	106·8	2·0	129·8	...	...	...	...
...	1·3	71·4	1·4	217	1·4	254·7	...	...	...	...
...	0·6	40·98	0·9	133·9	0·9	177·1	...	...	...	...
...	1·3	35·1	1·6	56·7	1·6	75·5	...	...	...	...
2·5	0·81	46·7	2·13	119·6	1·85	142·12	0·73	...	...	...
2·5	0·77	46·92	2·02	120·27	1·76	145·72	0·73	...	...	...

Serial No.	Division and District.	Number of shops per						
		Country spirit.			Opium.		Ganja.	
		Out-still area.	Distillery area.					
	1	12	13		14		15	
			Urban	Rural	Urban	Rural	Urban	Rural
1	Ahmedabad ...	...	0·7	0·8	0·5	1·1	0·5	0·2
2	Kaira ...	...	1·07	1·24	0·8	1·08	0·8	0·32
3	Panch Mahals ...	...	1·0	1·5	0·6	1·0	0·4	0·1
4	Broach ...	...	1·52	1·04	1·30	0·83	0·87	0·31
5	Surat ...	...	1·12	2·37	0·56	0·3	0·4	0·26
6	Thana ...	...	2·24	2·38	1·02	0·11	1·12	0·01
7	Bombay Suburban ...	...	0·99	1·91	0·27	...	0·36	0·14
8	Bombay ...	...	2·02	...	0·1	...	0·31	...
9	Kolaba ...	...	2·6	1·3	1·4	1·2	1·4	0·2
10	Ratnagiri ...	5·0	1·82	1·07	0·74	0·08	0·74	0·13
11	Kanara ...	...	2·20	2·50	1·19	0·25	1·35	0·64
12	Dharwar ...	...	0·87	1·54	0·50	0·20	0·59	0·82
13	Belgaum ...	...	1·57	1·14	0·93	0·15	1·30	0·47
14	Bijapur ...	...	1·28	0·84	0·58	0·17	0·81	0·05
15	Sholapur ...	...	0·80	0·45	0·47	0·72	0·47	0·56
16	Satara ...	...	1·34	0·41	1·07	0·38	1·07	0·27
17	Poona ...	...	0·85	0·32	0·82	0·33	0·85	0·21
18	Ahmednagar ...	...	0·72	0·21	0·58	0·67	0·72	0·55
19	Nasik ...	...	1·006	0·98	0·94	0·32	0·94	0·27
20	West Khandesh ...	...	1·3	1·98	0·9	0·6	0·9	0·46
21	East Khandesh ...	...	0·7	1·3	0·6	0·8	0·6	0·6
	Total for 1935-36 ...	5·0	1·36	1·14	0·52	0·44	0·6	0·37
	Total of previous year 1934-1935 ...	5·0	1·36	1·14	0·52	0·44	0·6	0·36

RETURN V—*contd.*

10,000 of population.				Consumption per 100 of the population in gallons or seers (to two places of decimals).				
Charas.		Bhang.		Country spirit (distillery area).	Opium.	Ganja.	Charas.	Bhang.
16		17		18	19	20	21	22
Urban	Rural	Urban	Rural	Gallons	Seers	Seers	Seers	Seers
0·3	...	...	...	6·71	0·25	0·04	0·36	0·04
...	...	...	...	2·81	0·17	0·09	...	0·02
...	...	...	...	3·55	0·08	0·03	...	0·02
...	...	...	...	7·33	0·20	0·13	...	0·02
...	...	...	...	11·71	0·04	0·06	...	0·02
...	...	...	...	7·93	0·02	0·04	...	0·02
...	...	...	...	17·14	0·16	0·09	...	0·07
0·31	...	...	...	24·64	0·19	0·35	0·5	0·37
...	...	...	...	4·84	0·01	0·05	...	0·01
...	...	...	...	3·11	...	0·02	...	...
...	...	...	...	4·64	0·008	0·12	...	...
...	...	...	...	1·98	0·01	0·19	...	...
...	...	...	...	2·19	0·01	0·11	...	0·001
...	...	...	...	1·28	0·008	0·13	...	...
...	...	...	...	2·74	0·22	0·26	...	0·01
...	...	...	...	1·01	0·07	0·18	...	0·005
...	...	...	...	5·15	0·19	0·31	...	0·11
...	...	...	...	0·84	0·13	0·17	...	0·03
...	...	...	...	2·87	0·04	0·17	...	0·03
...	...	...	...	14·42	0·04	0·07	...	0·02
...	...	...	...	4·46	0·07	0·12	...	0·05
0·31	...	...	...	5·77	0·09	0·14	0·47	0·05
0·31	...	...	...	5·80	0·09	0·14	0·45	0·05

Serial No.	Division and District.	Average taxation per proof gallon or seer in					
		Country spirit (distillery area).			Opium.		
		Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.
	1	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	10·69	11·68	22·37	54·95	28·92	83·87
2	Kaira ...	3·49	7·61	11·10	56·47	21·0	77·47
3	Panch Mahals ...	2·88	4·40	7·28	55·72	25·47	81·19
4	Broach ...	8·85	5·93	14·78	54·99	38·53	93·52
5	Surat ...	7·0	3·85	10·85	55·12	45·3	100·42
6	Thana ...	8·82	4·12	12·94	55·38	68·13	123·51
7	Bombay Suburban ...	11·36	6·34	17·70	53·09	81·8	134·89
8	Bombay ...	12·92	7·44	20·36	54·19	67·53	121·72
9	Kolaba ...	8·56	4·84	13·40	60·87	87·21	148·08
10	Ratnagiri ...	5·79	3·72	9·51	31·56	47·13	78·69
11	Kanara ...	5·14	3·29	8·43	58·86	19·36	78·22
12	Dharwar ...	10·80	6·92	17·72	54·63	37·57	92·20
13	Belgaum ...	9·62	4·87	14·49	53·83	39·44	93·27
14	Bijapur ...	10·12	4·92	15·04	54·38	47·87	102·65
15	Sholapur ...	11·16	5·88	17·04	52·54	49·47	102·01
16	Satara ...	10·49	8·91	19·41	55·1	58·81	113·91
17	Poona ...	11·31	6·84	18·15	54·94	72·65	127·59
18	Ahmednagar ...	11·58	10·44	22·02	55·60	63·83	119·43
19	Nasik ...	7·72	8·55	16·27	55·78	106·57	162·35
20	West Khandesh ...	3·32	4·06	7·38	54·24	55·36	109·60
21	East Khandesh ...	5·19	4·21	9·40	55·44	53·72	109·16
	Total for 1935-36 ...	9·07	6·12	15·19	55·01	52·17	107·18
	Total of previous year 1934-35 ...	9·17	4·85	14·02	56·97	59·69	116·66

RETURN V—*concld.*

Rupees (to two places of decimals).

Ganja.			Charas.			Bhang.			Average total Excise revenue per head of population (based on column 48 of Imperial Return I).	Remarks.
Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.		
29	30	31	32	33	34	35	36	37	38	39
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
43·62	141·33	184·95	45·24		45·24	4·1	...	4·1	2·0	
23·77	17·46	41·23	...	...	...	3·52	...	3·52	0·52	
24·86	13·18	38·04	...	...	...	0·98	...	0·98	0·4	
30·94	9·41	40·35	...	...	...	1·83	...	1·83	2·14	
33·9	25·72	59·62	...	...	...	4·7	...	4·7	3·83	
29·32	22·66	51·98	...	...	...	3·89	...	3·89	1·84	
7·54	19·42	26·96	...	...	...	1·46	...	1·46	5·1	
31·55	42·33	73·88	45·32	...	45·32	4·05	...	4·05	9·89	
26·02	26·17	52·19	...	...	...	4·7	...	4·7	0·76	
26·28	20·89	47·17	...	...	...	2·89	...	2·89	0·55	
25·77	14·45	40·22	...	...	...	...	...	...	0·74	
36·29	15·29	51·58	...	...	...	4·0	...	4·0	0·95	
35·1	18·85	53·95	...	...	...	4·8	...	4·8	0·68	
29·89	15·98	45·87	...	...	...	...	...	...	0·51	
32·9	21·3	54·2	...	...	...	3·85	...	3·85	1·45	
38·51	13·10	51·61	...	...	...	7·48	...	7·48	0·40	
32·49	22·47	54·96	...	...	...	3·99	...	3·99	1·82	
34·17	22·31	56·48	...	...	...	4·93	...	4·93	0·52	
30·18	19·25	49·43	...	...	...	4·03	...	4·03	0·70	
32·60	16·46	49·06	...	...	...	3·20	...	3·20	1·09	
28·79	16·01	44·80	...	...	...	3·89	...	3·89	0·60	
32·38	24·32	56·70	45·30	...	45·30	3·99	...	3·99	1·68	
31·94	27·23	59·17	44·65	...	44·65	4·15	...	4·15	1·56	

R. M. MAXWELL,
Commissioner of Excise.

ADMINISTRATION REPORT

OF THE

EXCISE DEPARTMENT IN SIND

FOR THE YEAR

1935-36

BY AUTHORITY

KARACHI:

PRINTED AT THE GOVERNMENT PRESS

1937.

No. E.-6716.

GENERAL DEPARTMENT.

OFFICE OF THE REVENUE COMMISSIONER FOR SIND.

Karachi, 24th October 1936.

SUBJECT.—Excise Administration Report for the year 1935-36.

MEMORANDUM.

The Revenue Commissioner for Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise in Sind, on the administration of the Sind Excise Department, for the year 1935-36.

Country spirit.

2. There was on the whole an increase of 355 proof gallons in the consumption of country spirit which rose from 108,899 in the preceding year to 109,254 proof gallons during the year under review. An increase is noticeable in Karachi, Sukkur, Larkana, Nawabshah, Thar Parkar and Dadu districts. It was due to low selling prices owing to the absence of combination amongst the licensees. The Hyderabad and Upper Sind Frontier districts were responsible for a decrease in the consumption of the country spirit. The decrease in the former district was mainly due to high selling prices prevailing as a result of combination among the town licensees. The decrease in the Upper Sind Frontier district being slight, calls for no remarks.

Foreign liquor.

3. There was a decrease of 36,071 and 4,113 gallons in the imports by sea of fermented liquors and non-potable spirit respectively and an increase of 9,647 gallons in wines, liqueurs and potable spirits. The decrease in the imports of fermented liquors was due to the decrease in the receipts of ale, beer and porter from the United Kingdom and Japan. The decrease in the imports of non-potable spirits was due to increased production of spirit in India.

The figures of consumption under this head, however, disclosed an increase of 31,885 gallons under fermented liqueurs and 2,084 gallons under potable spirits due to the competition of local foreign liquor licensees and the consequent lower selling prices and the influx of immigrants from Quetta on account of the earthquake.

Intoxicating drugs.

4. The consumption of intoxicating drugs during the year under review and the previous two years compares as under:—

Year.	Bhang.	Charas.	Ganja.
	Seers.	Seers.	Seers.
1933-34 ...	60,200	7,900	250
1934-35 ...	59,330	8,752	158
1935-36	66,617	8,895	240

The increase of 7,287 seers in the consumption of bhang was due to disagreement among the licensees and consequent lowering of selling prices. The increase under the heads charas and ganja is slight and calls for no remarks.

5. There was a decrease of 3,905 gallons in the consumption of toddy which fell from 48,255 gallons in the previous year to 44,350 gallons in the year under report. As stated in the previous years review, these figures cannot be considered accurate as there are no means of checking the amount of toddy tapped and sold. The question of introducing the tree tax system in Sind which was deferred till the separation of Sind, is pending the consideration of the Sind Government.

Opium.

6. As in the two preceding years, there was an increase in the consumption of opium which rose from 4,719 seers in the previous year to 5,247 seers in the year under review. The Hyderabad and Sukkur districts and the Desert Division of Thar Parkar district are mainly responsible for an increase under this head. The increase in the consumption of opium in the Hyderabad and Sukkur districts was due to a fall in prices on account of competition among the town licensees and in the Desert area due to sale of opium at the concessional rate of not more than 12 annas a tola.

Financial.

7. The gross revenue of the department collected in the province amounted to Rs. 33,32,484 as against Rs. 31,97,015 in the previous year. The net revenue after deducting the total expenditure debitable to '6—Excise' amounted to Rs. 29,27,427 thereby showing an increase of Rs. 1,14,359 which was due to better realizations from license fees and to the increased duty from charas and intoxicating drugs on account of increased issues.

8. It will be observed from the statement below that there has been a decline in the number of crimes detected during the year under review as compared to the last two years :—

Excise crimes.

Year.	Offences detected.				
	Liquor.	Intoxicating drugs.	Cocaine.	Opium.	Total.
1933-34 ...	228	215	1	81	525
1934-35 ...	311	196	1	76	584
1935-36 ...	219	154	1	48	422

The number of cases detected under "illicit distillation" shows a decrease of 67 cases compared to the previous year. The Hyderabad district which is well known for illict distillation is alone responsible for a drop of 65 cases.

The charge of the appointment of the Superintendent of the Salt and Excise was held by Messrs. Shipp and Kirkwood, and on the whole the department worked satisfactorily.

R. E. GIBSON,
Revenue Commissioner for Sind.

To

THE SECRETARY TO GOVERNMENT OF BOMBAY,
REVENUE DEPARTMENT.

No. 96/111/520-E. of 1936-37.

SIND SALT AND EXCISE DEPARTMENT.

SUPERINTENDENT'S OFFICE,

Karachi, dated the 27/28th July 1936.

FROM

H. M. KIRKWOOD, ESQUIRE,
SUPERINTENDENT OF SALT AND EXCISE IN SIND,
Karachi.

TO

THE REVENUE COMMISSIONER FOR SIND,
KARACHI.

SUBJECT.—Excise Administration Report for the year 1935-36.

SIR,

I have the honour to submit the annual report on the Administration of the Excise (Abkari and Opium) Department for the Province of Sind for the year 1935-36.

2. *Personnel of the Department.*—The charge of the Department was held by Mr. G. R. G. Shipp from 1st April 1935 to 7th May 1935, and by Mr. H. M. Kirkwood from 8th May 1935, until the end of the year.

3. *Administrative charges.*—The following were the principal features of the excise system and arrangements during the year 1935-36 :—

(1) The hours of sale at the foreign liquor 'ON' shop in the town of Mirpurkhas were fixed from 9 a.m. to 12-30 p.m. and 2 p.m. to 9 p.m.

(Government Memo. No. S.-78/21853-C., dated the 25th January 1935.)

(2) Supply and issue rates of country spirit manufactured at the Kotri Distillery were revised with effect from 1st April 1935.

(Government Resolution, Revenue Department, No. 65-C., dated 27th March 1935.)

(3) Condition 14 of the license form for the retail sale of opium was amended under Government Resolution, Revenue Department, No. 1971/28, dated the 12th June 1935.

(4) Rules to regulate the sales of medicated wines and to issue permits for removal of medicated wines to importers premises were framed under Government Resolution, Revenue Department, No. 9368/28, dated the 10th July 1935.

(5) The rate of rebate to be paid by the Distillery Contractors on the return of used bottles was revised and fixed at Re. 0-1-8 per quart.

(Government Resolution, Revenue Department, No. 65-C., dated the 13th July 1935.)

(6) Sanction was accorded by Government to the manufacture of special masala liquor at the Kotri Distillery according to the demand under Government Resolution, Revenue Department, No. 153-C., dated the 27th July 1935.

(7) Rules for export of Indian made foreign liquor, on payment of excise duty in Bombay Presidency for subsequent credit to province or state of import and rules for import of Indian made foregin liquor on payment of Excise duty in province or state of export for subsequent credit to Excise Revenue of Bombay Presidency were framed under Government Resolution, Revenue Department, No. 524/33, dated the 27th August 1935.

(8) Managers of factories were allowed to possess, in their first aid boxes, eye drops containing 0·5 per cent. cocaine under permits issued by the Collector.

(Government Resolution, Revenue Department, No. 4362/33, dated the 26th September 1935.)

(9) Instructions for guidance of officers in granting import and export authorizations under the Dangerous Drugs (Import, Export and Transhipment) Rules, 1933, were issued under Government Resolution, Revenue Department, No. 1314/28, dated the 20th November 1935.

(10) The rules to regulate (*a*) the interprovincial import into, and export from, the Presidency of Bombay and the transport; possession and sale in the Presidency

brandy from France and Whisky from the United Kingdom are mainly responsible for the increase under "Spirits Potable". Imports of rectified spirit from Java intended for denaturation showed a further decline, being the result of increased production of spirit in India.

Foreign liquor consumption.—For sales at licensed shops see Imperial Return IV, in which the figures for imported and locally manufactured liquor are classified separately. The bulk of the consumption was as usual in the Towns of Karachi, Hyderabad, Sukkur and Shikarpur where the population is denser. Variations in the consumption are shown in the subjoined table:—

Year.	Sales.			
	Fermented liquors. (Bulk gallons.)		Potable spirits. (Proof gallons.)	
	Imported.	Indian.	Imported.	Indian.
1934-35 ...	207,972	1,880	19,631	334
1935-36 ...	236,735	5,002	21,513	536
Variations ...	+ 28,763	+ 3,122	+ 1,882	+ 202

The increase in the sales of foreign liquors and spirits is due to the competition of local foreign liquor licensees and the consequent lower selling prices and the influx of immigrants from Quetta on account of the disastrous earthquake.

5. *Denatured spirit.*—Five gallons of denatured spirit were imported from the United Kingdom during the year under report. The sales of denatured spirit at retail shops compare as under with those of the two previous years:—

Year.	Gallons.
1933-34	34,081
1934-35	33,238
1935-36	41,569
Variation	+ 8,331

The increase in denatured spirit is due to its extended use for domestic and industrial purposes.

6. *Country spirit* (*Appendix A*).—The consumption of country spirit during the year compares as follows with that of the

previous three years (the figures in columns 2—5 of the Imperial Return IV represent issues from the Bonded Warehouses) :—

District.	1932-33.	1933-34.	1934-35.	1935-36.	Variation in 1935-36.
	P. G.	P. G.	P. G.	P. G.	P. G.
Karachi ...	32,599	29,820	29,196	29,602	+406
Hyderabad ...	20,705	26,851	33,325	27,119	—6,206
Nawabshah ...	6,226	9,497	11,106	12,182	+1,076
Thar Parkar ...	3,238	5,500	6,708	8,316	+1,608
Sukkur ...	7,797	12,892	12,404	13,489	+1,085
Larkana ...	3,797	5,323	5,552	6,441	+889
Upper Sind Frontier	2,240	4,336	3,653	3,605	—48
Dadu ...	4,459	5,210	6,955	8,500	+1,545
Total ...	81,061	99,429	108,899	109,254	+355

There is a considerable drop in Hyderabad district which is mainly due to the high selling prices prevailing as a result of combination amongst the town licensees which did not however exist in the previous year 1934-35. It is however worthy of note that the deficit of Hyderabad district is more than counter-balanced by abnormal sales in other districts due to low selling prices for want of combination amongst the licensees. On the whole there is an increase of 355 proof gallons. The variation, being slight, calls for no reasons. The percapita consumption (Appendix A, column 12) compares as follows with that of the previous three years. The figures of population for each district are as shown in column 10. of the Appendix :—

District.	1932-33.	1933-34.	1934-35.	1935-36.
	Drams. L. P.	Drams. L. P.	Drams. L. P.	Drams. L. P.
Karachi	2·74	2·51	2·45	2·41
Hyderabad	1·50	1·94	2·41	1·96
Nawabshah	0·60	0·92	1·07	1·18
Thar Parkar	0·33	0·56	0·69	0·85
Sukkur	0·60	0·99	0·95	1·04
Larkana	0·39	0·55	0·58	0·69
Upper Sind Frontier ...	0·41	0·80	0·68	0·67
Dadu	0·63	0 74	0·99	1·21
Total ...	1·00	1·23	1·35	1·35

7. *Toddy.*—Toddy was sold at Karachi and its suburb (Malir), Hyderabad, Sukkur and Kotri (in Dadu district). The sales during the year under report compare as under with those of the previous three years.

District.	1932-33.	1933-34.	1934-35.	1935-36.
	Gallons.	Gallons.	Gallons.	Gallons.
Karachi	19,701	23,691	37,519	30,913
Hyderabad (Town) ...	2,071	4,517	5,973	6,978
Sukkur (Town) ...	1,166	1,184	3,242	3,555
Kotri	701	519	1,521	2,904
Total ...	23,639	29,911	48,255	44,350

There is a decrease of 3,905 gallons. As there is no check on the production, the figures of sales recorded by the licensees are unreliable.

8. *Opium.*—During the year under report; (5,247) five thousands two hundered and fourty-seven seers of opium were sold as compared with (4,719) in the previous year and (4,441) in the year 1933-34. The increase has chiefly occurred in Hyderabad and Sukkur districts where the drug was being sold at cheap rates due to competition among the town licensees and in the Desert area where the opium is sold at a concessional rate of not more than 12 annas a tola. 1 oz. 1 dr. 38 grs. of opium were used for Veterinary or quasi-veterinary purposes during the year under report.

9. *Hemp Drugs (ganja).*—The sales of ganja during the year amounted to 240 seers as against 158 seers in the previous year. The consumption of this drug is insignificant in Sind and the increase in the sales, therefore, needs no comment.

10. *Bhang.*—The sales of bhang during the year were 66,617 seers as against 59,330 seers in the previous year. The increase is shared by all the districts, excepting Upper Sind Frontier and it was due to the disagreement amongst the licensees and consequent lowering of selling prices.

11. *Charas.*—The sales of charas amounted to 8,895 seers as against 8,752 seers in the previous year. The variation is slight and calls for no remarks.

12. *Cocaine.*—The licenses for the sale of cocaine for *bona fide* medical purposes numbered 59 during the year under report as against 64 in the previous year (Imperial Return III, column 38).

Imports and issues in the province.—The quantity of cocaine imported during the year amounted to 11 lbs. 4 ozs. 211 grs. as against 6 lbs. 7 ozs. 202 grs. in the previous year. The quantity sold under licenses during the year was 2 lbs. 9 ozs. 432 grs. as against 2 lbs. 12 ozs. 148 grs. in the previous year. The details of cocaine transactions are given below :—

Stock in hand during the beginning of the year.	Quantity imported.	Quantity confiscated.	Total.	Quantity consumed.	Closing balance.
Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.
9 5 439½	11 4 211	...	20 10 170½	(a) 4 11 143½	15 11 27½

(a) This includes 2 lbs. 1 oz. 191½ grs. exported to other provinces in India. The variation was due to the fluctuating demand for the drug by the medical profession.

Cocaine cases.—Only one case of cocaine was detected during the year under report as against one in the previous year.

Revenue (Imperial Return No. I).

13. *Comparison with previous years.*—The following statement contrasts the Excise Revenue realized during the year 1935-36, with that of the previous years :—

Heads of Revenue.	1931-32.	1932-33.	1933-34.	1934-35.	1935-36.	Variation in 1935-36
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other liquors excised as foreign.	4,38,786	4,31,137	4,34,908	4,63,662	5,19,638	+ 55,976
2. Country spirit ...	13,69,165	14,17,324	13,84,170	14,82,649	14,59,156	− 23,493
3. Toddy	7,162	11,847	28,304	27,169	42,380	+ 15,211
4. Opium	4,67,391	4,37,628	4,17,082	4,30,616	4,58,693	+ 28,077
5. Intoxicating drugs ...	5,95,182	6,76,150	5,87,491	6,26,583	6,69,962	+ 43,379
6. Fines, forfeitures and miscellaneous.	1,15,962	1,41,388	1,78,912	1,66,336	1,82,655	+ 16,319
Total ...	29,93,648	31,15,474	30,30,867	31,97,015	33,32,484	+ 1,35,469

The causes of variations are dealt with under respective heads.

14. *Foreign liquor.*—The increase of Rs. 55,976 is due to the increase in the consumption of foreign liquor and the consequent increase in the license fee assessed on sales and the increase in excise duty on account of the increased imports of Indian made beer and spirits. It is also due to the increase in realizations from the commercial spirits.

15. *Country spirit.*—The decrease of Rs. 23,493 comprises of a gain of Rs. 434 in still head duty and a loss of Rs. 23,927 in license fees. The increase in still head duty is due to increased issues of country spirit from the warehouses and the decrease in license fees is due to the fact that there was no competition among the licensees in Karachi town and Sukkur district, Karachi district alone is responsible for a decrease of Rs. 34,715 in license fee.

16. *Toddy.*—The increase of Rs. 15,211 is due to keen competition at the auctions.

17. *Opium.*—The increase of Rs. 28,077 made up of a gain of Rs. 26,741 in sale-proceeds of opium due to increased issues of opium and a gain of Rs. 1,336 in license fee. The increase in license fees is slight and calls for no remarks.

18. *Intoxicating drugs.*—The increase of Rs. 43,379 comprises of a gain of Rs. 19,175 in duty and Rs. 24,204 in license fees. The increase in duty is due to the increased issues of ganja, bhang and charas from the warehouses and the increase in license fees due to the keen competition at the auctions in Karachi, Hyderabad Nawabshah and Dadu districts.

19. *Miscellaneous.*—The increase of Rs. 16,319 is mainly due to "gain on sale" consequent on increased issues of country spirit from the warehouses. It is also partly due to an increase in receipts from fines and forfeitures.

Expenditure and Net Revenue.

20. *Expenditure.*—The total expenditure on the combined Salt and Excise Department in Sind, excluding (1) Refunds (Rs. 94,447) and (2) Compensation to District Local Boards (Rs. 24,920) amounted to Rs. 3,81,538—(Imperial Return II), a share of which chargeable to "6—Excise" compares as under with that of the previous year:—

1934-35 ...	...	... Rs. 2,77,714
1935-36 ...	...	... „ 3,10,610
Increase in 1935-36 ...		... Rs. 32,896

The increase is explained below :—

		Rs.	
(1) Salaries of establishment ...	+	11,439	Due to payment of difference of pay to Inspectors under suspension, when they were reinstated and to promotions given to certain Inspectors and clerks with retrospective effect.
(2) Allowances	+	4,189	Due to local and cycle allowances given to Karachi Town Inspectors with retrospective effect. This being an item of fluctuating nature calls for no remarks.
(3) Supplies and services ...	—	112	The decrease is too small to need comment.
(4) Contingencies and special charges other than rewards.	—	33	The decrease is too small to need comment.
(5) Rewards	—	1,065	Being an item of fluctuating nature, calls for no remarks.
(6) Cost of opium supplied to Excise Department.		18,478	Due to the increased issues of opium and increased cost of opium.
Net increase ...	Rs.	32,896	

21. *Recoveries of Excise Revenue by coercive measures.*— Coercive processes were resorted to for the recovery of the Excise Revenue in Karachi, Nawabshah and Larkana districts only. The details of the arrears outstanding and collections made during the year and the balance to be recovered will be found in columns 3, 6 and 10, respectively, in Appendix E to this report. The total amount of arrears outstanding at the beginning of the year was Rs. 43,108. Out of this, Rs. 29,582 were collected during the year under report. The net arrears recoverable at the end of the year including those of the previous year amount to Rs. 34,423, the chief arrears being in the districts of Karachi (Rs. 9,118), Hyderabad (Rs. 8,629), Nawabshah (Rs. 3,781), Thar Parkar (Rs. 2,296), Larkana (Rs. 5,878) and Dadu (Rs. 4,721).

General Remarks.

22. *Shops and licenses.—Imperial Return III.*—The following important variations in the number of permanent licenses issued for the sale of excisable articles took place during the year under report :—

Kind of licenses.	In-crease.	De-crease.	Explanation.
1. Trade and Import licenses.	2	...	Two trade import (land frontier) licenses were issued in Sukkur district.
2. Denatured spirit, wholesale.	...	3	One was new, granted in Karachi and four were not renewed in Upper Sind Frontier district.
3. Intoxicating drugs, wholesale.	...	1	One was closed in Thar Parkar district.
4. Country spirit ...	...	18	One was closed in Nawabshah, one in Thar Parkar, two in Sukkur, twelve in Larkana and two in Upper Sind Frontier districts.
5. Retail 'OFF' ...	1	...	One shop was opened in Sukkur district.
6. Hotels, Clubs, Stalls, &c.	1	...	One hotel license was new, granted in Karachi.
7. Canteens ...	...	1	One was new, granted in Karachi and two were cancelled in Hyderabad.
8. Railway Refreshment Rooms.	...	1	One was closed in Dadu district.
9. Rectified spirits and medicated wines.	5	...	Two rectified spirit and three medicated wine licenses were new, granted in Karachi.
10. Denatured spirit (retail.)	18	...	Eight licenses were new granted in Karachi, three in Hyderabad three in Thar Parkar, one in Sukkur and three in Larkana districts.

Kind of licenses.	In crease.	De- crease.	Explanation.
11. Opium	...	9	Two were closed in Karachi, one in Thar Parkar, one in Sukkur and five in Larkana district.
12. Bhang and ganja, (retail.) ...	...	20	Two were closed in Karachi, one in Thar Parkar, ten in Sukkur, six in Larkana and one in Upper Sind Frontier districts.
13. Charas	...	1	One was closed in Larkana district.
14. Morphia ...	4	...	Two licenses were new, granted in Karachi and two in Larkana districts.
15. Cocaine	...	5	Two licenses were cancelled in Karachi, two in Sukkur and one in Upper Sind Frontier districts.

Five licenses for the manufacture of perfumes and 63 licenses for the sale of essences were issued in Karachi Town during the year under report.

(NOTE.—This information is supplied in accordance with Government memorandum, Revenue Department, No. 4042-C./24, dated 8th May 1929.)

23. *Excise Crime* (*Appendix F*).—The total number of cases detected during the year under report was 422 as against 584 in the previous year. Of these 219 related to liquor, 154 to hemp drugs, 1 to cocaine and 48 to opium as against 311,196, 1 and 76 respectively, in the previous year. Full details will be found in columns 8, 14, 18 and 29 of Appendix " F ".

24. *Fluctuations in liquor cases.*—The number of cases detected under "illicit distillation" shows a decrease of 67 cases, the number of cases detected during the year under report being 25 as against 92 in the previous year. Hyderabad district, which is known for illicit distillation, is alone responsible for a drop of 65 cases. The detection at Hyderabad was last year swelled largely by cases of one dram flasks of Khairpur liquor which has now ceased to be imported. Cases under illicit importation, unlicensed sale and miscellaneous offences fell from 70 to 14, 48 to 23 and 3 to 1, respectively, and that under illicit possession increased from 98 to 156.

25. *Fluctuations in hemp drugs cases.*—The number of cases relating to hemp drugs decreased from 196 cases to 154 cases. The decrease occurred mainly in Sukkur and Larkana districts and it was due to the licit bhang being sold at considerably low rates on account of competition amongst licensees.

26. *Fluctuations in cocaine cases.*—Only one case of illicit possession was detected during the year under report as against one in the previous year.

27. *Fluctuations in opium cases.*—The number of cases detected during the year under report was 48 as against 76 during the previous year. The decrease occurred mainly in Hyderabad and Thar Parkar districts where the opium was being sold at cheap rates as there was no combination amongst the licensees in Hyderabad Town and the fixation of maximum price at 12 annas per tola in the Desert Division, respectively.

The contraband opium seized in the province was 32 tolas only.

28. *Fluctuations in cases of drunkenness.*—Convictions for drunkenness numbered 11 during the year as against 7 in the preceding year. These cases occurred at places other than the licensed premises.

29. *Hemp drugs cultivation and warehouse transactions* (*Appendix C*).—Bhang was cultivated in deh Bubak of Sehwan taluka, as usual. No necessity for hiring private godown arose, as the accommodation available in the Hemp Drugs Warehouse, Bubak, was sufficient for the storage of the entire stock. The figures shown in column 5 of Appendix C represent the area sowed during the year, the produce of which will be accounted for in the return of 1936-37. The following was the result of the previous year's sowing. Warehouse in 1935-36 as compared with that of the year preceding :—

Year.	Quantity of bhang brought to account.	Area from which produced.	Outturn per acre.
	Maunds.		Mds. Srs.
1934-35 ...	2,126	(Sowed in 1933-34), 51 acres and 30 ghuntas.	41 3
1935-36 ...	1,032	(Sowed in 1934-35), 25 acres and 2 ghuntas.	41 2

Six peons were temporarily employed to watch the bhang cultivation at Bubak on Rs. 16 per month each, for a period of $2\frac{1}{2}$ months. Charas and ganja were imported from the Punjab and Ahmednagar, respectively, for consumption in Sind. The details of imports of hemp drugs are given in Appendix X, columns 16 and 18.

30. *Supply of Country Spirit.*—The supply of country spirit was obtained for the Government Distillery at Kotri. The Distillery worked for 7 months and 20 days during the whole year. The operations had to be stopped from 30th August 1935 to 25th September 1935, for the sake of cleansing the boiler and from 5th December 1935 to 18th March 1936, owing to scarcity of water in the River Indus. The average outturn per maund of molasses, which was the only base for the manufacture of spirit, was 3·9 during the year as against 3·6 gallons London Proof in the previous year. Extra superior flavoured spirit (masala liquor) was, as usual, manufactured in the steam-heated pot still and issued in sealed bottles. The masala liquor is at present of three kinds, namely, cardamom, orange and rose. The total quantity of spirit manufactured during the year ending 31st March 1936, was as under :—

Kind of country spirit.	Gallons (L. P.)
Plain	95,459·2
Ordinary flavoured	22,450·8
Extra superior flavoured ...	27,716·7
Special	3,453·3
Rectified spirit	1,957·4
Total ...	151,037·4

The rates at which the different kinds of country spirit were supplied by the Distillery Contractors are given below :—

Kind of country spirit.	Rates per London Proof gallon. Rs. a. p.
Plain	1 6 3
Ordinary flavoured	1 7 3
Extra superior flavoured ...	1 13 6
Bottling charges for six quarts ...	1 3 3
Bottling charges for 12 pints ...	1 12 3

(Government Resolution, Revenue Department, No. 65/C., dated the 29th January 1935.)

The spirit is distributed to the retail shops through the warehouses at Kotri, Karachi and Sukkur. The first warehouse receives its requirements by transfer either from the Distillery Spirit Store or direct from the receiver. The other two warehouses are supplied with spirit in bond. The stock of spirit at the distillery and the warehouses at the end of the year was 32,568·6 London Proof gallons. Of the total issue of 937 bulk gallons of rectified spirit during the year, 15 gallons were issued at the concession rate of duty to local chemists for the manufacture of spirituous medicinal and toilet preparations, 33 gallons at the full rate of duty, 48 gallons free of duty (12 gallons to D. J. Sind College, 16 gallons to Chemical Analyser, Customs, 10 gallons to Curator, Victoria Museum, 5 gallons to Locus Research Entomologist to the Imperial Council, Agricultural Research, Karachi, and 5 gallons to Officer-in-charge, Chemical Bacteriological Laboratory) and 841 gallons in bond. Rupees 12 were realized as fees for excise supervision over the manufacture of medicinal and toilet preparations.

31. *Toddy supply arrangements.*—The retail licensees made their own arrangement for toddy which is tapped from trees obtained by them on lease from private owners.

32. *Hours of sale.*—The hours of sale at the foreign liquor "ON" shop in the town of Mirpurkhas were fixed from 9 a.m. to 12-30 p.m. and from 2 p.m. to 9 p.m.

33. *Management of licensed shops.*—178 cases of various breaches of license conditions were reported during the year as compared with 324 in the preceding year. In 95 cases, the licensees were penalized under section 55-A of the Bombay Abkari Act and clause 19 of the opium license, and in 75 cases they were let off with a warning. Three licensees were blacklisted and four licensees and one agent are under trial in Court.

34. *Excise Advisory Committees.*—The number of Excise Advisory Committees in Sind, during the year under report was 72. Their activities were mostly confined to suggestions regarding the change in the number of excise shops, their location and restrictions of the hours of sale. Their chief recommendations are summarized below :—

(1) Opening of a charas shop at Samaro.

(2) Opening of a country liquor shop at Kandiari in taluka Sanghar.

(3) Closure of country liquor shop at Chhor Station.

(4) Transfer of country spirit shop, Frere Street, Sukkur to Nim-jo-Chowk.

(5) Opening of charas shop at Gharo.

(6) Opening of a foreign liquor "Off" shop at Tando Allahyar.

(7) Opening of country liquor shop at Chamber.

(8) Re-opening of country liquor and hemp drugs shops at Ruk.

(9) Opening of a foreign liquor shop at Ghotki.

(10) Opening of an additional toddy shop at Sukkur.

(11) Opening of a wholesale hemp drugs depôt at Kandiaro.

(12) Opening of charas shops at Laki and Bhan.

Of the above recommendations, 1 to 4 were accepted by the Government and 5 to 12 were rejected by the Commissioner in Sind.

35. *Temperance movement.*—No genuine temperance activities of note occurred during the year under report. Licensees carried on their business in security as in normal times.

36. *Sind Excise Intelligence Bureau.*—The Sind Excise Intelligence Bureau, which is in charge of the Abkari Inspector, Karachi Town, continued to compile and disseminate useful information regarding the methods of smugglers, and offences against the Excise and Opium Laws. Eleven issues of the Excise Supplement to the *Sind Police Gazette* were edited during the year under report as against 10 in the preceding year.

37. *Administering of opium to children.*—The practice of administering opium to children is not common in Sind.

38. *Work of the Excise Staff.*—The Collector of Nawabshah remarks that Mr. Jhamumal H. Gursahani, Deputy Superintendent, Salt and Excise, gave his usual assistance in stimulating bidding at the time of annual auctions. Again the Collector of Sukkur remarks that the Deputy Superintendent of Salt and Excise, Mr. Muhammad Ismail rendered valuable assistance at the time of excise auctions held on 22nd, 23rd and 24th February 1936. The work of the subordinate Excise staff was on the whole satisfactory, but special mention is necessary of Mr. Naraindas Khanchand for his able investigation of the Alipur Excise Conspiracy Case so far as Karachi Town is concerned. The Commissioner

of Excise and Salt, Bengal, writes to say that Mr. Naraindas' assistance has been of the utmost value; he has worked assiduously and his evidence has proved valuable.

39. *The following statements accompany.*—Appendices A, A (*a*), C, E, F, G, Provincial Statements A and B (Appendices H and I), Appendix J and Imperial Returns I to V.

I have the honour to be,

Sir,

Your most obedient servant,

H. M. KIRKWOOD,
Superintendent of Salt and Excise, Sind.

APPENDIX A.

Statement showing the consumption of country spirit in proof gallons and the rate per head of population in (1) urban areas, (2) rural area and (3) each district of the Province of Sind during the year 1935-36.

Serial No.	District.	District headquarter towns and towns of 10,000 population or over.				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6).			Total for the whole district.		
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams L. P.
1	2	3	4	5	6	7	8	9	10	11	12
				Gallons.	Drams.		Gallons.	Drams.		Gallons.	Drams.
1	Karachi	1	263,565	24,951	4·54	325,411	4,651	0·69	588,976	29,602	2·41
2	Hyderabad ...	1	101,699	16,802	7·93	561,225	10,317	0·88	662,924	27,119	1·96
3	Nawabshah ...	2	21,337	3,465	7·79	475,275	8,717	0·88	496,612	12,182	1·18
4	Thar Parkar ...	1	10,178	1,683	7·94	457,862	6,633	0·70	468,040	8,316	0·85
5	Sukkur	2	126,946	10,074	3·81	496,878	3,415	0·33	623,824	13,489	1·04
6	Larkana	1	24,698	2,691	5·23	423,959	3,750	0·45	448,657	6,441	0·69
7	Upper Sind Frontier..	1	15,818	2,100	6·37	243,891	1,505	0·30	259,709	3,605	0·67
8	Dadu	1	6,662	798	5·75	330,491	7,702	1·12	337,153	8,500	1·21
	Total ... 1935-36 ...	10	5,70,903	62,564	5·26	3,314,992	46,690	0·68	3,885,895	109,254	1·35
	Total ... 1934-35 ...	10	5,69,803	68,053	5·73	3,311,741	40,846	0·59	3,881,544	108,899	1·35

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX A (*a*).

Memorandum of country spirit consumption, &c., in certain large towns during the year 1935-36.

Serial No.	Town	Population.	Consumption of country spirit in terms of proof, 1935-36.		Actual realizations.		Total realizations, 1935-36.
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fee.	
	2	3	4	5	6	7	8
				Drams	Rs.	Rs.	Rs.
1	Karachi ...	263,565	24,951	4·54	2,36,456	1,74,800	4,11,256
2	Hyderabad ...	101,699	16,802	7·93	1,63,074	82,425	2,45,499
3	Sukkur ...	64,964	6,828	5·05	66,071	21,905	87,976
4	Shikarpur ...	61,982	3,246	2·51	31,630	10,075	41,705
5	Larkana ...	24,698	2,691	5·23	25,410	6,607	32,017
	Total ...	516,908	54,518	5·06	5,22,641	2,95,812	8,18,453

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX C.

Statement showing the area under hemp drugs cultivation and the intoxicating drugs produced and lodged in, issued from, and in balance at the Hemp Drugs Warehouse in Sind during the year ending 31st March 1936:—

Name of the taluka in which permitted.	Cultivation of ganja. No. of villages in which permitted.	Cultivation of ganja. Area cultivated.	Cultivation of bhang. Village in which permitted.	Cultivation of bhang. Area cultivated.	Name of the warehouse in which the drugs were lodged.	Intoxicating drugs brought on accounts during the year 1935-36. Ganja.	Bhang.	Charas.	Excess during the year. Ganja.	Bhang.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12
				A. g.		M.s.t.	Md. s. t.	M.s.t.	M.s.t.	Md. s. t.	Md. s. t.
Sehwan ...	...	...	Deh Bubak	48 25*	Bubak ...	...	1,031 36 60†	...	...	23 22 20‡	...
					Karachi ...	...	...	...	0 1 22‡	...	0 30 8‡
					Hyderabad ...	...	...	...	...	...	...
					Sukkur ...	...	...	...	...	...	0 1 44‡
Total ...	...	...	...	48 25*	...	...	1,031 36 60†	...	0 1 22‡	23 22 20‡	0 31 52‡

Name of the warehouse in which the drugs were lodged.	Balance at the warehouse on 1st April 1935. Ganja.	Bhang.	Charas.	Drugs imported from other provinces or brought from other warehouses in the Presidency. Ganja.	Bhang.	Charas.	Total (columns 7 to 18). Ganja.	Bhang.	Charas.
1	13	14	15	16	17	18	19	20	21
	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.
Bubak ...	...	1,058 12 20	...	...	...	...	...	2,113 31 20	...
Karachi ...	0 27 50	...	26 2 51½	6 0 0	...	126 37 16	6 28 72	...	153 29 75
Hyderabad ...	0 0 44	..	1 8 63½	0 20 0	...	8 14 57	0 20 44	...	9 23 40½
Sukkur ...	0 1 0	...	2 10 16	...	...	101 30 65	0 1 0	...	104 2 45
Total ...	0 29 14	1,058 12 20	29 21 50½	6 20 0	...	237 2 58	7 10 36	2,113 31 20	267 16 0½

* This is the area sown this year, the crop will appear in the next year's return.

This is the produce of 25 acres and 2 ghuntas cultivated last year, but stored during the year under report.

‡This represents gain.

APPENDIX C.—*concld.*

Name of the warehouse in which the drugs were lodged.	Intoxicating drugs removed from the warehouse during the year.										
	On payment of duty by the licensed vendors in British Districts and Native States.			To other provinces or other warehouses in the Presidency.			Bhang seeds given to cultivators free of duty.	For destruction, being useless.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
1	22	23	24	25	26	27	28	29	30	31
	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.
Bubak ...	..	1,679 10 0	...	...	9 0 0	...	12 6 20	...	29 1 60† 0 16 0*	...
Karachi ...	5 0 40	...	137 6 0	...	...	...	...	0 18 52†	...	12 27 35†
Hyderabad ...	0 19 32	...	7 31 23	...	...	...	...	0 1 12†	...	0 5 5½*
Sukkur ...	...	...	84 16 0	...	...	...	...	...	...	2 5 67† 0 4 18*
Total ...	5 19 72	1,679 10 0	229 13 23	...	9 0 0	...	12 6 20	0 19 64	29 17 60	15 2 45½

Name of the warehouse in which the drugs were lodged.	Balance at the warehouse on 31st March 1936.			Warehouse rent.	Approximate selling prices per seer, exclusive of duty.		
	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
1	32	33	34	35	36	37	38
	Md. s. t.	Md. s. t.	Md. s. t.	Rs. a. p.		Rs. a. p.	
Bubak ...	...	383 37 20	...	303 6 0	...	0 5 0	...
Karachi ...	1 9 60	...	3 36 40	242 2 0	Rs. 3-8 to Rs. 6.	...	Rs. 6 to Rs. 6-8
Hyderabad ...	...	..	1 27 12	33 14 0	...	...	...
Sukkur ...	0 1 0	...	17 16 40	186 0 0	...	...	Rs. 4-8 per seer
Total ...	0 10 60	383 37 20	23 0 12	765 6 0	...	...	...

* Represents depot loss.

† Represents quantity destroyed being useless.

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX E.

Statement showing demands, collections, refunds, remissions, and balances of Excise Revenue for the year 1935-36.

District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 minus columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).
				Current.	Arrears.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
1. Karachi...	12,39,027	9,118	12,48,145	11,55,701	...	11,55,701	83,326	...	9,118	92,507	12,48,208
2. Hyderabad	7,12,000	9,389	7,21,389	6,46,095	9,389	6,55,484	57,276	...	8,629	62,485	7,17,969
3. Nawabshah	3,24,891	9,803	3,34,694	2,99,113	7,453	3,06,566	24,347	...	3,781	25,770	3,32,336
4. Thar Parkar	2,26,161	2,838	2,28,999	2,07,607	2,449	2,10,056	16,912*	..	2,296	18,301	2,28,357
5. Sukkur...	4,40,725	...	4,40,725	4,01,077	...	4,01,077	39,648	...	...	34,316	4,35,393
6. Larkana	1,91,480	6,834	1,98,314	1,68,783	9,662	1,78,445	13,991	...	5,878	14,739	1,93,184
7. Upper Sind Frontier ...	68,631	...	68,631	61,726	...	61,726	6,905	...	...	6,817	68,543
8. Dadu	56,546	5,126†	61,672	40,777	629	41,406	15,545†	...	4,721	15,724	57,130
Total ...	32,59,461	43,108	33,02,569	29,80,879	29,582	30,10,461	2,57,950	...	34,423	2,70,659	32,81,120

* Includes Rs. 100 received in advance but were refunded as the shop was not sanctioned. Rs. 165 collected in excess in Thar Parkar District.

† The Collector of Dadu reports that figures under heads of "Realizable Balance" and "Advance Collection" reported last year were incorrect and were due to certain mistakes in taluka office figures which have now been reconciled.

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX F.

Statement showing (*a*) the number of offences against the Abkari Laws in each district of the Province of Sind, detected by Government Establishment under the heads (1) Offences relating to liquor, (2) Offences relating to hemp-drugs and (3) Offences relating to cocaine, and (*b*) number of cases under the Opium Act investigated during the year 1935-36:—

Number.	District.	Cases detected (Abkari).																Cases detected (opium).									
		Offences relating to liquor.						Offences relating to hemp-drugs.						Offences relating to cocaine.													
		Illicit distillation and possession of implements, &c., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.	Total (Abkari).	Cases in which convictions were obtained.	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of licence.	Total (opium).	Quantity of contraband opium seized.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
																													S. t. g.
1	Karachi ...	4	...	4	5	1	14	...	...	6	6	...	12	...	1	...	1	27	24	...	...	3	...	...	...	1	...	4	0 7 0
2	Hyderabad ...	17	...	52	10	...	79	5	...	10	11	...	26	...	...	...	...	105	69	...	...	4	...	...	...	1	...	5	...
3	Nawabshah ...	1	...	6	3	...	10	4	...	7	11	...	22	...	...	...	...	32	24	...	...	6	...	...	...	...	...	6	0 2 0
4	Thar Parkar ...	1	...	1	...	...	2	...	2	4	...	...	6	...	...	...	...	8	5	...	...	22	...	...	...	...	...	22	0 20 0
5	Sukkur ...	1	14	61	1	....	77	...	1	16	2	...	19	...	...	...	...	96	71	...	...	3	...	...	...	...	...	3	0 2 0
6	Larkana ...	...	...	7	1	...	8	3	...	34	6	...	43	...	...	...	...	51	33	...	...	2	...	...	...	2	...	4	...
7	Upper Sind Fontier. ...	...	...	17	2	...	19	...	...	14	2	...	16	...	...	...	...	35	28	...	...	1	...	...	...	...	...	1	...
8	Dadu	1	...	8	1	...	10	3	...	4	3	...	10	...	...	...	...	20	9	...	...	2	...	...	...	1	...	3	0 1 0
	Total. 1935-36 ...	25	14	156	23	1	219	15	3	95	41	...	154	...	1	...	1	374	263*	...	...	43	...	...	...	5	...	48†	0 32 0
	1934-35 ...	92	70	98	48	3	311	16	1	123	55	1	196	...	1	...	1	508	311	1	...	66	...	...	...	9	...	76	13 49 0

* Of the remaining 111 cases, 21 cases were compounded, 16 acquitted, 19 disposed of under final report, 12 let off with warning and 43 cases are pending.

† Thirty-seven cases were convicted, 4 cases acquitted, 7 cases are pending.

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of conviction of licensees for permitting drunkenness on their premises, and (3) cases where licensees were dealt with by the excise staff for contravention of their license in this particular during the year 1935-36 :—

District.	Cases in which convictions have been recorded for drunkenness occurring		Cases of conviction of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the excise staff for permitting drunkenness in contravention of their license.
	on licensed premises.	elsewhere.		
Karachi	...	9	...	...
Hyderabad	...	...	...	...
Nawabshah	...	...	...	...
Thar Parkar	...	...	...	...
Sukkur	...	...	...	...
Larkana	...	...	...	...
Upper Sind Frontier ...	...	...	...	...
Dadu	...	*2	...	...
Total ... 1935-36 ...	...	11	...	...
Total ... 1934-35 ...	...	7	...	...

*Two soldiers were found drunk and both of them were put up before Martial Law Court Military, Hyderabad, where they were penalized.

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX H.

PROVINCIAL STATEMENT A.

Statistics of wholesale vend of foreign spirits and fermented liquors in the Province of Sind during the year 1935-36.

Name of District.	Licenses for wholesale vend of imported spirits and imported fermented liquors and malt liquors manufactured in India.									Licenses for wholesale vend of spirits manufactured in the Presidency Proper / Sind to the trade.			Licenses for wholesale vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea.					Remarks.
	Number of licenses.	Spirits and fermented liquors sold thereunder.								Number of licenses.	Quantity of spirit sold thereunder.		Number of licenses.	To other licensed vendors.		To the public.		
		To other licensed vendors, Imported.			Beer made in India.	To the public. Imported.			Beer made in India.		To other licensed vendors.	To the public.		Beer.	Wines.	Beer.	Wines.	
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
1. Karachi	14	14,394	72,056	493,954														
2. Hyderabad																		
3. Nawabshah																		
4. Thar Parkar																		
5. Sukkur													2	1,334	28			
6. Larkana																		
7. Upper Sind Frontier ...																		
8. Dadu																		
Total ... 1935-36	14	14,394	72,056	493,954														
Total ... 1934-35	14	17,742	76,072	416,980									2	1,334	28			

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX I.

PROVINCIAL STATEMENT B.

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APPEN

PROVINCIAL

Statistics of retail vend and consumption of foreign spirits during the

Name of district.	Foreign spirits and											
	Sold under shop licences.								Sold under hotel or dak bungalow licences.			
	On fixed fees.				On fees determined by auction.				Sales thereunder.			
	No. of licences.	Sales thereunder.			No. of licences.	Sales thereunder.			No. of licences.	Wines.	Spirits.	Beer.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
Karachi	51*	3,210	14,993	111,741	10	82	2,282	40,484	9	238	1,272	18,266
Hyderabad	9†	230	4,925	20,012	4 (‡)	14	1,306	18,367	1	7	124	1,971
Nawabshah	3	14	501	2,342	...	...	...	...	...	...	...	...
Thar Parkar ...	2	66	757	2,005	1	9	176	2,611	...	...	...	...
Sukkur	15§	188	2,317	16,477	...	...	...	...	...	...	...	...
Larkana	1	28	309	1,760	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	1	9	112	364	1	...	...	668	...	...	...	...
Dadu	4‖	17	222	1,784	1	...	...	1,222	...	...	...	...
Total ...	86	3,762	24,136	156,485	17	105	3,764	63,352	10	245	1,396	20,237

* Includes 20 foreign liquor 'OFF', 4 restricted 'OFF', 3 theatre bars, 15 clubs, 8 canteens

† Includes 5 foreign liquor 'OFF', 2 canteens and 2 clubs.

‡ Includes 3 foreign liquor 'ON' and 1 malt shop.

§ Includes 6 foreign liquor 'OFF', 1 foreign liquor 'ON', 3 malt shops and 5 clubs.

‖ Includes 3 foreign liquor 'OFF' and 1 club.

DIX I.

STATEMENT B.

and fermented liquors in the Province of Sind
year 1935-36.

fermented liquors.				Spirits made in India in private distilleries.							Spirits made in Out-stills.	
Sold under railway refreshment room licences.				Sold under retail vend licences.				Removed direct from distilleries under special permits and passes.				
	Sales thereunder.				Quantity sold.							
No. of licences.	Wines.	Spirits.	Beer.	No. of licences.	Spirits intended for human consumption.	Denatured spirits.	Rectified spirits.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.	No. of vendors connected with the out-still.	Quantity sold by them.
14	15	16	17	18	19	20	21	22	23	24	25	26
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
1	1	10	100									
2	5	33	474									
1	1	13	303									
1	...	10	206									
3	1	24	408									
...	...	...	...									
...	...	...	...									
1	...	10	172									
9	8	100	1,663									

and 1 refreshment room.

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX J.

Statement showing the number of country liquor shops licensed for the exclusive sale of 40° U. P. spirit and the consumption in terms of prescribed sale strengths in each British District of the Province of Sind during the year 1935-36.

Serial No.	District.	Shops licensed for the exclusive sale of 40° U. P. liquor.		Consumption.			
				1934-35.		1935-36.	
				15° U. P.	40° U.P.	15° U. P	40° U P
1	2	3		4	5	6	7
		1934-35.	1935-36.	Gallons.	Gallons.	Gallons.	Gallons.
1	Karachi	...	...	24,770	13,569.	27,171	10,844
2	Hyderabad	...	...	37,672	2,174	30,849	1,495
3	Nawabshah	...	...	13,005	87	14,033	424
4	Thar Parkar	...	...	7,590	427	9,425	508
5	Sukkur	...	...	13,824	1,090	15,352	733
6	Larkana	...	...	6,403	181	7,434	204
7	Upper Sind Frontier ...	...	...	4,230	95	4,184	81
8	Dadu	...	...	8,050	186	9,880	170
	Total ...	...	...	115,544	17,809	118,328	14,459

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN I.

REVENUE FOR 1935-36.

[Figures in columns 2 to 43 and 47 are gross.]

Name of District.	Country spirits.						Country fermented liquors.			
	Duty on distillery spirits.	Fees from distilleries.	Licence fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out-stills and other systems.	Total receipts from country spirits.	Tari tree tax receipts.	Other receipts from tari (licence fees, &c.)	*Receipts from country fermented liquors, all kinds other than tari and malt liquors.	Total receipts from fermented liquors other than malt liquors.
1	2	3	4	5	6	7	8	9	10	11
Karachi ...	2,80,046	...	1,67,993	4,48,039	...	4,48,039	...	33,350	...	33,350
Hyderabad ...	2,60,237	...	1,11,158	3,71,395	...	3,71,395	...	5,460	...	5,460
Nawabshah ...	1,16,309	...	37,466	1,53,775	...	1,53,775	...	...	...	...
Thar Parkar ...	78,889	...	20,874	99,763	...	99,763	...	...	...	...
Sukkur	1,30,144	...	28,657	1,58,801	...	1,58,801	...	2,220	...	2,220
Larkana	61,123	...	17,746	78,869	...	78,869	...	...	...	...
Upper Sind Frontier ...	33,886	...	9,728	43,614	...	43,614	...	...	...	...
Dadu	80,189	...	24,711	1,04,900	...	1,04,900	...	1,350	...	1,350
Total ...	10,40,823	...	4,18,333	14,59,156	...	14,59,156	...	42,380	...	42,380
Total of previous year.	10,40,389	...	4,42,260	14,82,649	...	14,82,649	...	27,169	..	27,169

Name of District.	Malt liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 11, 14 and 17.	Receipts from commercial spirits including denatured spirits and medicated wines.				
	Duty on beer manufactured in India.	Licence fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and classed as foreign liquors.	Licence fees for the sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.		Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes.	Duty on spirits used for other commercial, scientific or industrial purposes.	Licence fees for medicated wines.	Licence fees for commercial spirits.	Total of columns 19 to 22.
1	12	13	14	15	16	17	18	19	20	21	22	23
Karachi	28	2	30	26	4,12,758	4,12,784	8,94,203	...	...	...	15,962	15,962
Hyderabad	...	7,984	7,984	...	41,439	41,439	4,26,278	...	...	...	434	434
Nawabshah	...	...	...	...	2,720	2,720	1,56,495	...	...	...	35	35
Thar Parkar ...	...	...	...	...	7,127	7,127	1,06,890	...	...	...	19	19
Sukkur	279	2,549	2,828	...	17,880	17,880	1,81,729	...	...	...	3,485	3,485
Larkana	...	...	...	...	1,732	1,732	80,601	...	...	...	118	118
Upper Sind Frontier ...	...	818	818	...	447	447	44,879	...	...	...	26	26
Dadu	...	1,046	1,046	...	2,710	2,710	1,10,006	...	...	...	14	14
Total ...	307	12,399	12,706	26	4,86,813	4,86,839	20,01,081	...	...	...	20,093	20,093
Total of previous year...	350	10,140	10,490	2,06	4,46,699	4,48,705	19,69,013	...	...	...	4,467	4,467

* Includes duty on Pachwai.

IMPERIAL RETURN I—*contd.*

Name of District.	Sale proceeds of excise opium.		Opium.				Hemp drugs.			
							Sale proceeds.			
							Ganja.		Charas.	
	Cost price.	Duty.	Duty on opium other than excise opium.	Licence fees for the sale of opium (wholesale and retail).	Fees for morphia licences and for permits for manufacture and sale of medicinal preparations of opium (druggists permits)	Total receipts from opium.	Cost price.	Duty.	Cost price.	Duty.
1	24	25	26	27	28	29	30	31	32	33
Karachi	11,495	22,696	...	41,436	...	75,627	...	3,976	...	47,570
Hyderabad	23,677	46,695	...	32,624	...	1,02,996	...	1,408	...	49,814
Nawabshah	70.66	16 .231	...	17,877	...	41,174	...	...	...	26,825
Thar Parkar ...	26,170	33,894	...	19,348	...	79,412	...	...	...	20,907
Sukkur	20,903	46,601	...	26,442	...	93,946	...	360	...	39,763
Larkana	65,90	14,851	...	11,004	...	32,445	...	...	...	24,188
Upper Sind Frontier ...	2,015	4,510	...	3,648	...	10,173	...	...	...	6,175
Dadu	3,690	11,071	...	8,159	...	22,920	...	...	...	16,770
Total ...	1,01,606	1,96,549	...	1,60,538	...	4,58,693	...	5,744	...	2,32,012
Total of previous year...	88,415	1,82,999	...	1,59,202	...	4,30,616	...	3,050	...	2,22,551

Name of District.	Hemp drugs.								License fees for the sale of cocaine and its allied drugs.	Fines and forfeitures.
	Sale proceeds. Bhang.		License fees, wholesale and retail, from			Medicinal preparations of hemp drugs (druggists permits).	Warehouse dues.	Total receipts from hemp drugs.		
	Cost price.	Duty.	Ganja.	Charas.	Bhang.					
1	34	35	36	37	38	39	40	41	42	43
Karachi	...	4.475	...	70,768	...	...	...	1,26,789	...	2,411
Hyderabad	...	21,798	...	70,930	...	...	...	1,43,950	...	460
Nawabshah	...	9,285	...	51,426	...	...	...	87,536	...	230
Thar Parkar... ...	...	1,230	...	19,333	...	...	...	41 470	...	73
Sukkur	...	36,518	...	55,111	...	...	...	1,31,752	...	192
Larkana	...	15,565	...	29,323	...	...	...	69,076	...	354
Upper Sind Frontier ...	...	1,860	...	9,657	...	...	...	17,692	...	2,116
Dadu	...	8,650	...	26,277	...	...	...	51,697	...	376
Total ...	...	99,381	...	3,32,825	...	...	...	6,69,962	..	6,212
Total of previous year ...	...	92,361	...	3,08,621	...	...	...	6,26,583	...	2,423

IMPERIAL RETURN I—*concld.*

Name of District.	Government commercial undertakings to which Chapter 2 of the Account Code applies.			† Miscellaneous.	Grand total of columns 2 to 47.	Deduct from column 48.		Total net Excise Revenue in the year.
	Recoveries of investments in	Recoveries of indirect charges from	Profits from			Refunds.	Expenditure as per Return II.	
1	44	46	46	47	48	49	50	51
Karachi	...	...	...	37	11,15,029	93,670	89,186	9,32,173
Hyderabad	...	...	...	828	6,74,946	22	28,149	6,46,775
Nawabshah	...	...	...	4,872	2,90,342	...	7,236	2,83,106
Thar Parker ...	...	...	...	493	2,28,357	236	22,828	2,05,293
Sukkur	...	...	...	1,748	4,12,852	363	23,860	3,88,629
Larkana	...	...	...	244	1,82,838	...	11,093	1,71,745
Upper Sind Frontier ...	...	...	...	182	75,068	115	6,378	68,575
Dadu	...	...	...	762	1,85,775	41	12,760	1,72,974
				9,166	31,65,207	94,447	2,01,490	28,69,270
							* 1,06,893	* 1,06,893
							‖ 2,227	‖ 2,227
				...	...	...	3,10,610	27,60,150
				‡ 1,67,277	1,67,277	...	...	1,67,277
Total ...	...	...	...	1,76,443	33,32,484	94,447	3,10,610	29,27,427
				...	...	...	§ 24,920	...
Total of previous year ...	...	...	...	1,63,913	31,97,015	1,06,233	2,77,714	28,13,068
				...	...	...	§ 24,920	...

* Cost of opium supplied to Excise Department.

† Includes duty on unfermented tari.

‡ Gain on sale proceeds of country liquor.

§ Contribution to District Local Boards, (Government Resolution, Revenue Department, No. 4042-C./24. dated the 12th February 1926.)

‖ One-fourth portion of pay and allowances paid to the Superintendent of Salt Revenue for Sind.

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL

EXPENDITURE

Name of district.	Pay of officers and establishment.	Allowances other than rewards.	Supplies and services other than rewards.			Contingencies and special charges other than rewards.			Rewards.
			Construction and repairs of buildings.		Other charges of combined Salt and Excise Department.	Salt manufacture, &c.	Combined Salt and Excise Departments.	Conveyance of excise opium.	
			Salt.	Excise.					
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karach	84,023	15,807	3,498	2,990	4,794	63	8,319	46	1,923
Hyderabad	25,205	7,598	...	...	264	...	1,244	969	1,929
Nawabshah...	6,439	2,889	...	...	...	...	2	90	198
Thar Parkar	19,844	8,361	1,358	189	909	619	273	431	224
Sukkur	22,626	7,255	...	164	283	...	495	224	637
Larkana	9,523	4,635	...	...	...	...	3	34	584
Upper Sind Frontier	5,354	2,715	...	...	...	...	...	...	435
Dadu	10,948	4,322	...	238	733	...	215	24	451
Total for the year 1935-36 ...	1,83,957	53,582	4,883	3,581	6,983	682	10,551	1,818	6,381
Three-fourth portion of the combined expenditure chargeable to VI—Excise.	1,37,968	40,187	...	3,581	5,237	...	7,913	1,818	4,786
Total of the year 1934-35 ..	1,68,794	47,997	4,707	3,694	6,982	...	9,813	2,404	7,802
Three-fourth portion of the combined expenditure chargeable to VI—Excise.	1,26,596	35,998	...	3,694	5,236	...	7,360	2,404	5,851

N. B.—The total cost of opium supplied to the Excise Department during the year is to be shown in lump in column 8.

RETURN II.

FOR 1935-36.

Cost of opium supplied to the Excise Department.	Cost of ganja purchased.	Cost of charas purchased.	Cost of bhang purchased.	Assignments and compensations.				Government commercial undertakings to which Chapter 2 of the Account Code applies.		Combined salt excise.	Debitable to V1—Excise.
				Compensation paid to Indian States in respect of their Abkari and hemp drugs leases.	Contribution to Local Boards in lieu of one anna cess on excise revenue.	Compensation paid to Bombay Municipality.	Compensation paid to private parties.	Investments in	Loss on		
11	12	13	14	15	16	17	18	19	20	21	22
Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	...	...	...	...	...	...	...	...	...	1,21,463	89,186
	...	...	...	...	...	...	...	...	...	37,209	28,149
	...	...	...	...	...	...	...	...	...	9,618	7,236
	...	...	...	...	...	...	...	...	...	32,235	2,2828
1,06,893	...	...	...	...	24,920*	...	...	...	...	31,684	23,860
	...	...	...	...	...	...	...	...	...	14,779	11,093
	..	...	...	...	...	...	...	...	...	8,504	6,378
	...	...	...	...	...	...	...	...	...	16,926	12,760
...	...	...	...	...	24,920*	...	...	...	...	2,72,418	2,01,490
										(i) Add cost of opium ...	1,06,893
										(ii) Add ⅓ portion of pay and allowances of the Superintendent, Salt Revenue for Sind. *Vide* G. R., R. D., No. 7262/28, dated the 12th October 1932.	2,227
											3,10,610
...	...	...	...	...	24.920*	...	...	...	...	.....	...
88,415	...	...	...	...	24,920*	...	...	...	...	2,52,193	1,87,139
										(i) Add cost of opium. ...	88,415
										(ii) Add ⅓th of pay and allowance of Superintendent, Salt Revenue for Sind. *Vide* G. R., R. D., No. 7262/28, dated the 12th October 1932.	2,160
											2,77,714
88,415	...	...	...	...	24,920*	...	...	...	..	.....	...

* Exclusive of the amount shown in column 16.

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL

SHOPS AND

Division and district.	Manufacture of liquor—Number of				Number of wholesale licences for the sale of								Country liquors. Number of shops licensed for retail sale of						
	Breweries.	Government distilleries.	Private distilleries.	Out-still.	Country spirits.	Liquors other than commercial spirits imported or manufactured in India and classed as foreign liquor.	Commercial spirits including denatured spirits and medicated wines.	Opium.	Ganja.	Charas.	Bhang.	Number of tappers licences.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent.)	Fermented Tari.	Unfermented Tari.	Other country fermented liquors (Pachwai, &c.) (ordinary licences.)	Other country fermented liquors (home-brewing licences).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Karachi	...	...	...	...	...	14	11	...	...	1	...	...	27	...	...	6	...	...	...
Hyderabad	...	...	...	...	...	...	2	...	...	1	...	...	37	...	...	1	...	...	...
Nawabshah ...	...	...	...	...	...	...	...	...	...	1	...	...	26	...	...	...	...	...	...
Thar Parkar... ...	...	...	...	...	...	...	4	...	...	...	...	...	24	...	...	...	...	...	...
Sukkur	...	...	...	...	...	2	...	...	...	5	...	...	38	...	...	1	...	...	...
Larkana	...	...	...	...	...	...	6	...	...	3	...	...	27	...	...	...	...	...	...
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	1	...	...	22	...	...	...	...	...	...
Dadu	..	1	...	...	...	...	...	...	...	...	...	...	22	...	...	1	...	...	...
Total ...	...	1	...	...	...	16	23	...	...	12	...	...	223	...	...	9	...	...	...
Total of previous year ...	...	1	...	..	...	14	26	...	...	13	...	...	241	...	...	9	...	...	...

RETURN III.

LICENCES.

Foreign liquors. Retail licences—Number for sale of										Number of shops licensed for retail sale of				Retail licences—Number for sale of			
Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in the temporary refreshment stalls (including other temporary licences for foreign liquors).	Foreign liquors—all other special retail licences.	Rectified spirits and medicated wines (druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only (ordinary druggists permits).	Morphia (Special druggists' permits).	Hemp drugs for medical purposes only druggists' permits).	Cocaine (druggists' permits).
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
...	10	24	29	8	1	279	...	25	50	29	30	13	30	19	25	...	32
1	3	5	3	2	2	2	...	4	32	43	44	14	44	4	4	...	5
...	...	3	...	...	1	...	...	...	10	34	39	17	39	...	...	...	...
...	1	2	1	...	1	...	...	...	9	54	32	16	32	1	...	...	5
3	1	6	5	...	3	...	...	5	19	51	62	19	62	10	6	...	17
...	...	1	...	...	...	...	...	...	12	27	60	11	60	3	3	...	...
1	...	1	...	...	...	...	...	..	4	15	21	5	21	...	...	...	...
1	...	3	1	...	1	...	...	...	7	30	38	11	38	...	...	..	...
6	15	45	39	10	9	281	...	34	143	283	326	107	326	37	38	.	59
6	15	44	38	11	10	200	...	29	125	292	346	108	346	37	34	...	64

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL

CONSUMPTION, RATES

Name of district.	Country spirits. Issues in Imperial gallons. At strength of 15° U. P.	At strength of 40° U. P.	At strength of 25° U. P.	Equivalent at London proof of the total of columns, 2, 3 and 4.	Rates of duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Foreign liquors. Imported liquors. Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Liquors manufactured in India and classed as foreign liquors. Spirits in Imperial gallons London proof.	Malt liquors in Imperial gallons.	Commercial spirits. Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Karachi ...	26,598	10,706	...	29,032	15° U. P. Rs. 8 per Imperial gallon and 40° U. P. Rs. 6-4-0 per Imperial gallon.	Strong plain Rs. 2-15-0. Weak plain Rs. 2-11-4. Strong flavoured Rs. 3-1-6. Weak flavoured Rs. 2-14-8. Extra superior flavoured strong Rs. 3-10-10 Extra superior flavoured weak Rs. 3-13-8.	No fixed selling prices have been prescribed	13,565	3,531	1,66,990	354	3,601	38	23,745	899
Hyderabad ...	31,524	1,549	...	27,725				4,724	256	40,664	67	160	4	6,469	68
Nawabshah ...	14,088	362	...	12,192				384	15	2,376	2	269	...	1,482	...
Thar Parkar ...	9,312	488	...	8,208				681	75	4,822	26	...	...	780	...
Sukkur ...	15,606	759	...	13,720				1,669	189	15,913	87	972	1	7,502	30
Larkana ...	7,475	206	...	6,478				232	28	1,760	...	...	...	875	42
Upper Sind Frontier.	4,147	120	...	3,597				84	9	1,032	...	...	...	298	...
Dadu ...	9,829	154	...	8,447				174	17	3,178	...	...	...	428	...
Total ...	1,18,579	14,344	...	1,09,399	...	...	...	21,513	4,120	2,36,735	536	5,002	43	41,569	1,026
Total of previous year.	1,12,207	21,272	...	1,08,140	...	...	...	19,631	4,123	2,07,992	334	1,880	69	33,238	465

RETURN IV.

OF DUTIES AND PRICES.

Opium and other drug.																						
Issues in sers of excise opium.	Retail sales, in sers of other opium (e.g. Punjab grown, Punjab Hill States and Malwa).	Wholesale price of opium to retail vendors per ser.		Average retail price of opium per ser.	Charas.					Ganja.				Bhang.								
		Cost price	Duty.		Sales of morphia in lb. oz. grs.	Sales in sers.	Cost price per ser.	Duty per ser.	Retail price per ser.	Sales in sers.	Cost price per ser.	Duty per ser.	Retail price per ser.	Sales in sers of bhang and its preparations.	Cost price per ser.	Duty per ser.	Retail price per ser.					Sales of cocaine in lb. oz. and grs.
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34					35
		Rs.	Rs.		lbs. oz. grs.			Rs.	Rs.		Rs.	Rs.				Rs					Lbs. oz. grs
572	...	Rs. 20-3-0 per ser		† Rs. 60 per ser. ‡ No fixed selling prices have been prescribed (G. N. No. 4042-C./24, dated 27th August 1927).	1 2 3	1,818	...	25	65	188	...	20	No fixed selling prices have been prescribed (G. N. No. 4042-C./24, dated 27th August 1927).	2,459	...	1 8	No fixed selling prices have been prescribed (G. N. No. 4042-C./24, dated 27th August 1927).				0 10 135
*555																						
1,173	...		† Rs. 19-13-0 ‡ Rs. 39-13-0		0 11 297	1,934	...	25	65	20	...	20		13,668	...	1 8					1 3 222	
*1,181																						
388	...				...	960	...	25	65	3	...	20		7,804	...	1 8					...	
*383																						
1,298	...				...	823	...	25	65	6	...	20		1,976	...	1 8					...	
*1,286																						
1,235	...				1 6 88	1,515	...	25	65	21	...	20		21,149	...	1 8					0 8 75	
*1,136																						
358	...				0 0 53	949	...	25	65	1	...	20		11,935	...	1 8					...	
*361																						
110	...				...	242	...	25	65	...	...	20		1,871	...	1 8					...	
*98																						
246	...				...	654	...	25	65	1	...	20		5,755	...	1 8					...	
*247																						
5,380	...	...	...	...	3 7 441	8,895	...	...	...	240	...	...	...	66,617	...	...	...				2 9 432	
*5,247																						
4,802	...	...	...	...	3 12 1	8,752	...	...	...	158	...	...	...	59,330	...	...	...				2 12 148	
*4,719																						

* Denotes sales of opium.

† For desert area in Thar Parkar district.

‡ Forest of Sind.

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL

Imports and Exports of excisable articles of different
(*a*) on payment of duty

Description of excisable articles.	IMPORTS.					
	Duty-paid.					
	From—		From—		Total.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
	2	3	4	5	6	7
Charas	...	...	...	...	...	...
Bhang	...	...	...	...	...	..
Cocaine	...	...	...	...	...	...
Morphia	...	...	...	...	...	...
Indian made Foreign Liquor.	Beer gls.	Wines gls.	Spirits gls.			
Rawalpindi	6,696	...	...	...	...	...
Shahjanpur	...	...	160	...	...	...
Khairpur State	...	28	88	...	...	...
European Manufactureded ...	...	...	..	...	...	...
Punjab	...	...	...	...	...	...
Baluchistan	..	...	...	...	...	...
United Provinces	...	...	...	...	...	...
N. W. Provinces	...	...	...	...	...	...
Persian Gulf	...	...	...	...	...	...
Kashmir	...	...	...	...	...	...
Bengal	...	...	...	...	...	...
Rajputana	...	...	...	...	...	...
Madras	...	...	...	...	...	...
Cutch	...	...	...	...	...	...
Khairpur State	...	...	...	...	...	...
Bahawalpur	...	...	...	...	...	...
Total ...	6,696	28	248	..	...	...

RETURN IV-A.

descriptions from and to other British Indian Provinces—
and (*b*) in bond.

			Exports.								
In bond.			Duty paid.						In bond.		
From—			To—		To—		Total.		To—	To—	Total.
	From.	Total	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.			
8	9	10	11	12	13	14	15	16	17	18	19
Punjab ...	Mds. sers. tola. 237 2 58		Khairpur State	Mds. o	s. t. 30 o				British chistan	Baluchistan.	Mds. s. t.
...	...		...	...	Punjab grains.		Indian grains.	States			9 o o
...	...		...		10676½		1,077½				...
...	...		Persian Gulf grains.		6,066½		987		...	...	...
			437½								
...	...		463¾	...	...	...	...	...	...	...	...
...	...		...	...	...	...	...	...	...	...	...
...	...		...	...	...	...	...	...	...	...	...
...	...		...	...	...	...	...	...	...	...	...
			Beer grs.	Wines grs.	Spirits grs.						
...	...		162,936	5,690	21,018	...	...	...	...	...	...
...	...		39,612	1,238	3,808	...	...	...	...	...	...
...	...		9,992	1,736	3,958	...	..	...	...	...	...
...	...		62,106	2,158	6,968	...	...	...	...	...	...
...	...		1,448	4	162	..	...	...	...	...	...
...	...		6,090	762	2,966	...	...	...	...	...	...
...	...		...	2	12	...	...	...	...	...	..
...	..		4,948	450	1,524	...	...	...	...	...	...
...	...		78	2	14	...	..	...	...	...	...
...	...		40	2	40	...	...	...	...	...	...
...	...		632	12	296	...	...	...	...	...	...
...	...		104	10	32	...	..	...	...	...	...
...	...		287,986	12,066	40,798	...	...	...	...	...	...

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

Division and district.	Area in square miles.			Population (in thousands.)			Number of square				
							Country spirit.			Opium.	
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		Out-still area.	Distillery area.			
1	2	3		4	5		6	7		8	
		Urban.	Rural.		Urban.	Rural.		Urban.	Rural.	Urban.	Rural.
Karachi	...	75	8,531	...	264	325	...	4·69	775·55	5·36	568·73
Hyderabad	...	17·43	4,625·57	...	102	561	...	1·34	192·73	1·34	154·19
Nawabshah	...	1·50	3,888·50	...	36	461	...	0·25	194·43	0·30	134·09
Thar Parkar ...	...	1	13,636	...	14	454	...	0·33	649·33	0·33	267·37
Sukkur	...	11	5,599	...	127	497	...	0·79	233·29	0·65	164·68
Larkana	...	24	2,510	...	41	407	...	3·43	125·50	6·0	103·13
Upper Sind Frontier ...	...	3·3	2,105	...	16	244	...	0·66	123·82	3·30	150·36
Dadu	...	17·19	4,837·76	...	23	314	...	3·44	284·57	3·44	193·51
Total ...	...	150·42	45,732·83	...	623	3,263	...	2·18	296·97	2·43	206·94
Total of previous year...	...	135·42	45,794·53	...	625	3,257	...	1·86	272·59	2·15	199·98

RETURN V.

miles per shop.						Number of shops per 10,000 of population.				
						Country spirit.				
Ganja.		Charas.		Bhang.		Out-still area.	Distillery area.		Opium.	
9		10		11		12	13		14	
Urban.	Rural.	Urban.	Rural.	Urban.	Rural.		Urban.	Rural.	Urban.	Rural.
5·36	533·19	15·00	1,066·38	5·36	533·19	...	0·61	0·34	0·53	0·46
1·25	154·19	2·91	578·20	1·25	154·19	..	1·27	0·43	1·27	0·53
0·30	114·37	0·30	324·04	0·30	114·37	...	1·67	0·43	1·39	0·63
0·33	470·21	0·50	974·00	0·33	470·21	...	2·14	0·46	2·14	1·13
0·61	127·25	1·38	50·900	0·61	127·25	...	1·10	0·48	1·34	0·68
3·43	47·36	4·80	418·33	3·43	47·36	...	1·71	0·49	0·98	0·57
1·65	110·79	1·65	526·25	1·65	110·79	..	3·13	0·70	0·63	0·57
3·44	146·60	4·30	691·11	3·44	146·60	...	2·17	0·54	2·17	0·80
2·21	177·26	4·07	653·33	2·21	177·26	...	1·11	0·47	1·00	0·68
1·91	166·53	3·68	644·99	1·91	166·53	...	1·17	0·52	1·01	0·70

Number of shops per 10,000 of population—*contd.*						Consumption per 100 of the population in gallons or seers (to two places of decimals).				
Ganja.		Charas.		Bhang.		Country spirit (distillery area).	Opium.	Ganja.	Charas.	Bhang.
15		16		17		18	19	20	21	22
Urban.	Rural.	Urban.	Rural.	Urban.	Rural.					
0·53	0·49	0·19	0·25	0·53	0·49	5·03	0·09	0·03	0·31	0·42
1·37	0·53	0·59	0·14	1·37	0·53	4·09	0·18	0·003	0·29	2·06
1·39	0·74	1·39	0·26	1·39	0·74	2·45	0·08	0·0006	0·19	1·57
2·14	0·64	1·43	0·31	2·14	0·64	1·78	0·27	0·001	0·18	0·42
1·42	0·89	0·63	0·22	1·42	0·89	2·16	0·18	0·003	0·24	3·39
1·71	1·30	1·22	0·15	1·71	1·30	1·44	0·08	0·002	0·21	2·66
1·25	0·78	1·25	0·16	1·25	0·78	1·39	0·04	...	0·09	0·72
2·17	1·05	1·74	0·22	2·17	1·05	2·52	0·07	0·0003	0·19	1·71
1·09	0·79	0·59	0·21	1·09	0·79	2·81	0·14	0·006	0·23	1·71
1·14	0·84	0·59	0·22	1·14	0·86	2·81	0·13	0·004	0·23	1·53

RETURN V.—*concld.*

Average taxation per proof gallon or seer in rupees (to two places of decimals).															Average total Excise revenue per head of population (based on column 46 of Imperial Return 11).
Country spirit (distillery area).			Opium.			Ganja.			Charas.			Bhang.			
Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
9·65	5·68	15·33	39·68	74·66	114·50	...	...	...	12·55	15·85	28·40	...	...	...	1·89
9·39	4·10	13·49	39·81	27·62	67·43	...	...	...	4·67	4·54	9·21	...	...	...	1·02
9·54	3·08	12·62	41·83	46·67	88·50	...	...	...	4·12	5·87	9·99	...	...	...	0·58
9·61	2·51	12·12	26·11	15·05	41·16	...	...	...	9·89	6·89	14·78	...	...	...	0·49
9·49	2·12	11·61	37·73	23·28	61·01	...	...	...	3·38	2·43	5·81	...	...	...	0·66
9·44	2·76	12·20	41·48	30·48	71·96	...	...	...	3·09	2·28	5·37	...	...	...	0·41
9·42	2·70	12·12	41·00	37·22	78·22	...	...	...	3·80	4·57	8·37	...	...	...	0·29
9·49	2·91	12·40	45·00	33·03	78·03	...	...	...	3·97	4·10	8·07	...	...	...	0·55
9·51	3·83	13·34	36·53	30·60	67·13	...	...	...	4·45	4·39	8·84	...	...	...	0·81
9·62	4·06	13·68	38·11	33·74	71·85	...	...	...	4·66	4·52	9·18	...	...	...	0·78

Under column 26, the difference between the issue price to retail vendors and the cost price per seer is to be shown.

*As Gauja, Charas and Bhang are sold combined no separate Vend fee under each head is available.

(Sd.) H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

KARACHI: PRINTED AT THE GOVERNMENT PRESS.

Reports.

Excise Department.

— on administration of, in Bombay Presidency including Sind, for 1935–36.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P. 55/22844.

Bombay Castle, 25th January 1937.

Read reports on the administration of the Excise Department in the Bombay Presidency, including Sind, for the year 1935–36 received from the Commissioner of Excise and the Government of Sind.

RESOLUTION.—Recorded.

By order of the Government of Bombay
(Transferred Departments),

N. A. FARUQUI,
Under Secretary to Government.

To

The Commissioner of Excise,
The Commissioners of Divisions,
The Collector of Bombay,
All Collectors,
The Inspector General of Police,
The Commissioner of Police, Bombay,
The Private Secretary to His Excellency the Governor,
The Accountant General,
The Political and Reforms Department,
The Home Department,
The Public Works Department,
The Finance Department,
* The Honourable the Agent to the Governor General in the States of Western India,
* The Agent to the Governor General for the Gujarat States and Resident at Baroda,
* The Agent to the Governor General for the Deccan States and Resident at Kolhapur,
* The Government of India,
* The Government of Sind,
* The High Commissioner for India, London.

* By letter.

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

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